

2014

Annual Report of the Municipal Officers of the Town of Island Falls For The Year Ending December 31, 2014

Island Falls, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Island Falls, Me., "Annual Report of the Municipal Officers of the Town of Island Falls For The Year Ending December 31, 2014" (2014). *Maine Town Documents*. 7652.
<https://digitalcommons.library.umaine.edu/towndocs/7652>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

ANNUAL REPORT

OF THE MUNICIPAL OFFICERS

OF THE

TOWN OF ISLAND FALLS



FOR THE YEAR ENDING
DECEMBER 31, 2014



Did you know we are on the internet? Visit us at WWW.ISLANDFALLSME.US

Table of Contents

Town Manager's Report	5
Selectmen's Message	7
Congressman Bruce Poliquin Informational Sheet	8
Letter From Senator Angus King	9
Letter From Senator Michael Willette	10
Letter From Representative Ricky Long	11
Clerk's Office Information for Representative Ricky Long	12
Town Office and Area Office Business Hours and Contact Information	13
Town Officers	14
Public Notices	17
Clerk's Report	20
Assessor's Notice	21
Fire Department Report	22
Ambulance Department Report	23
Cemetery Rules and Regulations	24
Library Report	25
Historical Society Report	26
IF Lakes Association Letter	27
Energy Audit of the Island Falls Municipal Building	28
Auditor's Report of 2014	33
Prentiss & Carlisle Land Management Summary Report 2014	59
2014 Outstanding Real Estate Taxes Report	62
2014 Outstanding Personal Property Taxes Report	76
2015 Proposed Budget	78
2014 Annual Town Meeting Warrant and Referendum Information	88

VOLUNTEER OPPORTUNITIES

THANK YOU VOLUNTEERS!

We want to take this opportunity to thank the many Island Falls citizens who give so freely of their time and energy to serve on the Town Boards and Committees.

Boards & Committees

If you are interested in serving on a Town Board or Committee, please visit us online for more information and to fill out an application. Non-elected Vacancies are usually filled in April by the Board of Selectmen. Terms of office vary from one to five years.

The current Town Boards & Committees/Other are:

- **Board of Assessors (Selectmen)**
- **Budget Committee**
- **Buildings and Grounds Committee**
- **Cemetery Committee**
- **Planning Board**
- **Election Clerks (By Clerk)**
- **Forestry Committee**
- **Ordinance Committee**
- **Parks and Recreation Committee**
- **Roads Committee**
- **School Board (Elected)**
- **Selectmen (Elected)**
- **Voter Registration Appeals Board**
- **Zoning Board of Appeals**

Opportunities for Volunteers in Island Falls

All Town Boards & Committees consist of volunteers who live in Island Falls and are registered Island Falls' voters. These volunteers work toward solving complex issues and recommending policy that helps to shape the kind of community in which we live. Island Falls is fortunate to have many potential volunteers whose skill and technical knowledge can be applied in the Town Government. There are various opportunities available to correspond with the expertise and/or interest of the citizens of Island Falls.

Why volunteer? There are as many reasons as there are volunteers; here are a few:

- Learn more about your community
- Meet people
- Watch your ideas get implemented
- Be aware of important events in Town
- Take charge of a project
- Add to your resume
- Help guide your community

Appointment Process

If you would like to be a part of our Town Government, please initiate the process for appointment by the Selectmen by completing an application and submitting it to the Municipal Clerk. Applications will be available shortly on the website www.islandfallsme.us and at the Clerk's Office.



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen

Paige Coville
Jeff Brooks
Dawn Merry
Terry Dwyer
Allen Schenk

Town Manager
David Dionne

Town Clerk
Jutta Beyer

Phone
207.463.2246

Water Phone
207.463.2421

Fax
207.463.2550

Website
www.islandfallsme.us

February 15, 2015

To the Citizens of Island Falls,

The year 2014 was challenging for all of us, but it proved to be a positive one for the town. This year marked the end of my third year and the beginning of the fourth year with the town. We have seen many different thoughts and ideas come to fruition. The results have continued to bring the town and provided services forward. In my brief time working here, we have gone from having general conversations about basic operations of the town to looking ahead into the future and actually beginning to plan for it. This basic change in discussion in and of itself is a tremendous feat!

I have several significant highlights from the past year to share with you:

- We have almost completed the first year of online registration services for watercraft. We are seeing an upward trend with this added service as it becomes known by the Town's residents and by visitors alike.
- In June we expanded services by providing online vehicle registrations and by accepting Credit Card transactions. In the first 5 ½ months we accepted approximately \$35,000 in credit card payments.
- The board and I have worked to develop and adopt several operating and administrative policies including a Personnel Policy, a Purchasing Policy, a Rules of Order for the Selectmen and a Code of Ethics policy. We will work to implement these policies and continue to work on other important policies identified by the board and I.
- In the past 3 years the town has not had any claim of reportable injuries for our employees. The Town had been considered a 'high risk' since 2008 and had been paying a higher premium for Workers' Compensation Insurance. This year, the designation was removed and the town realized a savings of approximately \$10,000. In addition to these realized savings this year, the town also realized a dividend check from the insurance provider. The check is also the result of hard work of each of the department heads and employees. These two items alone resulted in almost \$14,000 staying with the community.
- The town transitioned from a Private Insurance Provider and joined the Maine Municipal Association's Property and Casualty Pool. We have transitioned over and have also realized what amounts to almost \$15,000 in savings in premium payments.
- We installed 5 newer DEP approved septage tanks near the old dump. These tanks provide greater storage capacity. The tanks were moved closer to the dump entry which has reduced the cost to maintain access to them. I am very happy to announce that the town has received a positive report from the DEP on the maintenance and administration of the septage site, tanks and the old dump.



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

- We continue to work at renovations and maintenance around the roads, buildings and grounds of the town. We replaced half the doors in the town office and will replace the other half this year. The door replacements are user friendly and have aided in reducing heat loss during the colder months.
- The driveway/parking lot for the municipal building has been completely overhauled. In addition, we have marked the driveway appropriately for vehicular and pedestrian access. This is an issue that needed to be addressed for years and was finally taken care of.

There are many achievements I have not mentioned that we have accomplished this past year. We will continue to pursue several goals this year and in the years that follow. As you will see in the town meeting warrant, this town currently has a few opportunities on the horizon--good issues to debate and vote on. These are very positive issues to have and discuss considering the time we live in and it would be disheartening to think of this as anything other than positive for the town.

In closing I wish to express many thanks to those who have contributed and to those who continue to contribute to the effort of improving the town. I would like to especially thank Mr. Terrance Dwyer for his years of service as a town selectman. Not only has he volunteered many hours with the board and the town, but he has contributed many hours to other groups and people in the area. I also would like to thank the board and the town employees for all of their hard work and countless hours of work through the year. Last but not least, I would like to thank my wife and my family for all the support they have given me throughout the year.

Respectfully,

David R. Dionne
Town Manager



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen

Paige Coville
Jeff Brooks
Dawn Merry
Terry Dwyer
Allen Schenk

Town Manager

David Dionne

Town Clerk

Jutta Beyer

Phone

207.463.2246

Water Phone

207.463.2421

Fax

207.463.2550

Website

www.islandfallsme.us

TO: The Citizens of the TOWN

From: Your Selectmen: Paige Coville, Jeff Brooks, Dawn Merry,
Terrance Dwyer, Allen Schenk

Date: March 2015

In looking back over the 2014 year, we are pleased to report that the Town is in sound financial health, with wonderful opportunities to experience growth in 2015. As we began our review of 2014, one of the selectmen suggested that we draw your attention to all the changes made at the office, such as credit card payments, re-registering on-line for boats ATVs, snowmobiles, cars, trailers, and drivers licenses, as well as hunting and fishing licenses. All the tax maps are on line, tax bills are on line, agendas and minutes are posted. The extraordinary list of businesses and services in town, compiled by Sherry Willigar and Joey Bishop, is also on the town website. (www.islandfallsme.us) The Office is open 5 days a week. The Office is reorganizing tax/property records by Map and lot, so that they can help you and track changes over time more effectively. Maps, and survey Maps are also being re-organized and consolidated. There is now a completed roads survey, and we are working on a survey of private roads. The forest lands are well managed through the services of Prentiss and Carlisle, with whom we are also exploring maple sap leasing possibilities.

Many people continue to assist with the revitalization of the downtown. Our thanks to Brian Gould and Bruce Willette, for their annual contribution in putting up and taking down the Christmas Lights. Many thanks to the tireless work of those who care for the war memorial, the triangle, and the three welcome signs and grounds. Our thanks too to the folks who keep the trails brushed, clean, and groomed. So many visitors have remarked on the beauty of the area, the neat yards and trimmed lawns. There have been innumerable compliments about the Historical Society's work in restoring the Tingley House and developing a museum complex around Our History. All this started on \$500, a love of community, and the vision and hard work of one woman. The Historical Society continues to grow and provide us with the history of the fruit of our community's labors.

Our multi-generational knowledge helps us to keep our lives and the life of the Town in perspective. Island Falls will be 150 years old in 2022. We have just enough time to bring our community into a new bloom with over 120 businesses and services available to all. The original settlers were full of energy, industrious, and committed to succeed. So are we. Nothing succeeds like success. Some people have approached us with conspiracy theories, others have approached us with thanks for our time and dedication, still others have rolled up their proverbial shirt sleeves and worked with us to promote our town and its regrowth. Thank you for your help. We appreciate your support for the recovery and growth of Island Falls. Please continue to join in the opportunities to volunteer time and energy in making our Town more attractive and inviting for residents, businesses and visitors.



New PI Address



Congressman Bruce Poliquin Office Contacts

Bangor State Office

6 State Street Suite 101
Bangor, Maine 04401
Phone: 207-942-0583
Fax: 207-942-7101

Staff Assistant: Mark Kontlo
Brandi Leathers

Coverage Area: Penobscot, Hancock, Washington, Waldo, Lincoln, Knox, Piscataquis

Lewiston State Office

179 Lisbon Street
Lewiston, Maine 04240
Phone: 207-784-0768
Fax: 207-784-5672

Staff Assistant: Karen Staples
Curtis Ayotte

Coverage Area: Oxford, Franklin, Somerset, Kennebec, Androscoggin

Presque Isle State Office

631 Main Street Suite 2
Presque Isle, Maine 04769
Phone: 207-764-1968
Fax: 207-764-2822

Staff Assistant: Kim Rohn
Gloria Duncan

Coverage Area: Aroostook

Washington D.C Office

426 Canon House Office Building
Washington, DC 20515
Phone: 202-225-6306
Fax: 202-225-2943

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Island Falls
68 Houlton Road
PO Box 100
Island Falls, ME 04747-0100

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Best Regards,



ANGUS S. KING, JR.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper

127th
Maine Senate

*3 State House Station
Augusta, ME 04333-0003*

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. I am pleased to inform you that I have been chosen to sit as the Senate Chair on the Joint Standing Committee on State and Local Government.


I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine's economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. My fellow legislators and I have a great deal to accomplish when the 127th Legislature reconvenes in January. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at Michael.willette@legislature.maine.gov

Sincerely,



Michael Willette
Maine State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Rick D. Long

756 Island Falls Road

Sherman, ME 04776

Residence: (207) 365-4704

E-mail: rdl_chief@yahoo.com

January 2015

Dear Friends and Neighbors,

I would first like to thank the residents of Island Falls for electing me to be your State Representative. It is a responsibility I have taken seriously for the last four years and I look forward to continuing my service in the 127th Legislature.

Legislative leadership has appointed me to serve as the lead Republican on the Criminal Justice and Public Safety Committee. On this panel, the other members and I will oversee issues regarding the Department of Public Safety, the Department of Corrections, the Maine Emergency Management Agency and more. Your input, as citizens and constituents, will be greatly appreciated as we work to continue to make Maine a safe place to work and raise a family.

I was elected to the Maine Legislature on the promise to represent you, the people of District 145. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **365-4704** or email me at rdl_chief@yahoo.com to keep me updated on those concerns. If you would like to be added to my weekly newsletter distribution list, you can do so by emailing me directly with your request.

Thank you again for the honor of serving you in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "Rick D. Long".

Rick D. Long

State Representative

District 145



STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

Robert B. Hunt
Clerk of the House

TO: Municipal Officers - Island Falls
Editor, Annual Report

FROM: Robert B. Hunt 
Clerk of the House

DATE: January, 2015

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature
(Term expires December 7, 2016)

Representative: Ricky D. Long

Address: 756 Island Falls Road
Sherman, ME 04776

Home Telephone: (207) 365-4704

Cell Phone: (207) 267-1828

E-Mail: Ricky.Long@legislature.maine.gov

House website: <http://www.maine.gov/legis/house/hsebios/longrd.htm>

Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002

State House Telephone: (207) 287-1400 (Voice)

State House Message Phone: 1-800-423-2900

State House TTY Line: (207) 287-4469

Offices/Hours

TOWN OFFICE

MONDAY, TUESDAY, THURSDAY & FRIDAY

8:00 A.M. — 4:00 P.M.

OPEN WEDNESDAYS 8:00 A.M.—12:00 P.M.

CLOSED ON HOLIDAYS

Phone: 207.463.2246

Providing you with an added payment convenience by accepting :



ISLAND FALLS WATER DEPARTMENT

OFFICE: MONDAY, TUESDAY, THURSDAY, & FRIDAY

8:00 A.M.— 4:00 P.M.

OPEN WEDNESDAYS 8:00 A.M.—4:00 P.M.

CLOSED ON HOLIDAYS

SUPERINTENDENT: BRIAN MACDONALD

8:00 A.M.— 12:00 P.M.

PHONE: 207.463.2124

BRIAN: 207.592.1844



NORTHERN KATAHDIN VALLEY SOLID WASTE DISPOSAL DISTRICT

FACILITY HOURS FOR RESIDENTS:

TUESDAY: 9:00 A.M. — 4:00 P.M

WEDNESDAY: 11:00 A.M. — 6:00 P.M.

SATURDAY: 8:30 — 4:30 P.M.

CLOSED HOLIDAYS

PHONE: 207.757.8700

KATAHDIN PUBLIC LIBRARY

HOURS:

MONDAY: 9:00-12:00/1:00-4:00/6:00—7:30

WEDNESDAY: 9:00 A.M. — 1:00 P.M.

FRIDAY: 9:00 — 12:00/1:00 — 4:00

INTERNET ACCESS AVAILABLE

LIBRARIAN: BECKY DREW

Town Officers

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, & ROAD

COMMISSIONERS

- CHAIRMAN: PAIGE P. COVILLE (2017)
- SELECTMAN: JEFF E. BROOKS (2015)
- SELECTMAN: TERRANCE DWYER (2015)
- SELECTMAN: DARRELL HARTIN/DAWN MERRY (2017)
- SELECTMAN: ALLEN SCHENK (2016)

TOWN MANAGER, DEPUTY REGISTRAR OF VOTERS, DEPUTY CLERK, WELFARE DIRECTOR, 911 ADDRESSING OFFICER, TAX COLLECTOR, TREASURER

- DAVID R. DIONNE

WATER DEPARTMENT CLERK, CLERK, DEPUTY TAX COLLECTOR, DEPUTY TREASURER

- JUTTA BEYER

ASSISTANT WATER SECRETARY, DEPUTY CLERK, DEPUTY TAX COLLECTOR

- PATTI HARTIN/MELISSA WALKER

WATER DEPARTMENT SUPERINTENDENT

- BRIAN MACDONALD
- PART TIME WATER ASSISTANT: CECIL GIVENS

CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR

- MARCUS RUSSELL III.

ANIMAL CONTROL OFFICER

- DELMAR NASON

RSU-50 SCHOOL COMMITTEE MEMBERS

STEPHEN WALKER (2017), GREG RYAN (2016)

FIRE OFFICERS/FIRE WARDENS

CHIEF: JEREMY YORK

ASSISTANT CHIEF: KATIE CULLEN

FIRE CAPTAIN: JOSH ROCKWELL

AMBULANCE OFFICERS

DIRECTOR: JOSEPH LEVESQUE

ASSISTANT DIRECTOR: KATIE CULLEN

RECREATION DIRECTOR

RUTH FRAZIER

ELECTION/BALLOT CLERKS

WARDEN: PATTI HARTIN

MODERATOR: KEN COVILLE

CLERK: JACQUELINE ANDERSON

CLERK: MARY FOWLER

CLERK: DONNA BATCHEDLER

CLERK: LINDA BREWER

CLERK: LAURIE CAMPBELL

CLERK: MARY JANE HUNT

ISLAND FALLS PLANNING BOARD

CHAIRMAN: ROYDEN HUNT

VICE CHAIRMAN: PAUL HALLETT/Vacant

MEMBER: PHILLIP FAULKNER

MEMBER: THOMAS SHELBY

MEMBER: FRANK HILL

MEMBER: SCOT WALKER

ALTERNANTE: VACANT

ZONING BOARD OF APPEALS

GREG RYAN

STEPHEN WALKER

ALTERNATE: SUSAN PRESCOTT

2014 BUDGET COMMITTEE

DAVID FRAZIER

BENJAMIN GREENE

DWAYNE HARTIN

STEPHEN WALKER

EMILY HOSFORD

FRANK PORTER

DELMAR NASON

BARBARA SLEEPER

DARRELL HARTIN

CEMETERY COMMITTEE

FRED ANDERSON, CHAIR

ANTHONY BOWERS

LEWIS CONRAD

BILL EMERY

CECIL GIVENS

DISASTER PREPAREDNESS DIRECTOR

FRED ANDERSON

BUILDINGS AND GROUNDS COMMITTEE

CHAIRMAN: DAVID FRAZIER

SECRETARY: REBECCA DREW

SELECTMAN: ALLEN SCHENK

MEMBER: ROBERT DUNPHY

MEMBER: LEWIS CONRAD

MEMBER: SHERRY WILLIGAR

ECONOMIC DEVELOPMENT COMMITTEE

COMING SOON

FORESTRY COMMITTEE

CHAIRMAN: ONIL BEAULIEU

SELECTMAN: TERRY DWYER

SELECTMAN: JEFF BROOKS

MEMBER: LEON BOTTING

MEMBER: BRUCE LARLEE

MEMBER: PAUL HALLETT

MEMBER: LLOYD PHILLIPS

ORDINANCE COMMITTEE

CHAIRMAN: VACANT

SELECTMAN: PAIGE COVILLE

MEMBER: SANDRA ROCKWELL

MEMBER: VACANT

MEMBER: VACANT

MEMBER: VACANT

MEMBER: VACANT

PARKS AND RECREATION COMMITTEE

COMING SOON

ROADS COMMITTEE

CHAIRMAN: LEWIS CONRAD

SELECTMAN: JEFF BROOKS

SECRETARY: BARBARA SLEEPER

MEMBER: PETER CONNELLY

MEMBER: ROBERT DUNPHY

MEMBER: CHARLOTTE HALLETT

MEMBER: DARRELL HARTIN

MEMBER: SUSAN PRESCOTT

MEMBER: GEORGE TAYLOR

Public Notices

NOTICE TO VETERANS

The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States during any federally recognized war period. To qualify, you must be a resident of the State of Maine, be 62 years of age on or before April 1st of the year in which you are first applying for the exemption, and have served in the Armed Forces during any federally recognized war period or be receiving any form of pension or compensation from the United States Government for total disability, service-connected or non-service connected, as a veteran. Exemption is also allowed for an unmarried widow or widower or minor child of any veteran who would be entitled to the exemption if living or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran.

The veteran exemption applies to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran, widow, widower, minor child or parent of a deceased veteran who qualifies.

HOMESTEAD EXEMPTION PROGRAM

The Homestead Exemption is currently \$10,000. To qualify for this exemption, you must be a permanent legal resident of the State of Maine, and have owned the homestead property for at least one year as of April 1 of the year in which you are first applying for the exemption. You must declare the property to be your permanent place of residence and the only property for which you claim a homestead exemption.

For more information, go to the State of Maine's website.

An owner of property receiving an exemption under M.R.S.A. Title 36 Subchapter 4-B shall notify the assessor promptly when the ownership or use of the property changes so as to change the qualification of the property for an exemption under this subchapter.

TREE GROWTH TAX LAW

The Maine Tree Growth Tax Law provides for the valuation of land that has been classified as forest land on the basis of productivity value, rather than on just value. The law is based on Article IX, Section 8 of the Maine Constitution that permits such valuation of forest land for property tax purposes.

Forest management and harvest plan- A forest management and harvest plan must be prepared for the parcel and updated every 10 years. On the initial application and every ten years thereafter, the landowner must file a sworn statement with the municipality or unorganized territory where the parcel is located stating that a forest management and harvest plan has been prepared for the parcel. The landowner must comply with the plan and every ten years submit a sworn statement from a licensed professional forester stating that the landowner is complying with the plan.

NOTICE TO PET OWNERS

KNOW YOUR ANIMAL CONTROL OFFICER: Mr. Delmar Nason.

What is an Animal Control Officer?

Animal Control Officers are employed by a municipality and are not state employees. The ACO's primary responsibility is to enforce the municipal animal control duties in Title 7 and Title 17.

How many Animal Control Officers are there?

Each of the 496 municipalities in the state is required to employ an animal control officer. However many ACO's are employed by more than one town which results in over 300 animal control officers throughout the state.

Why should I license my dog?

Dog licensing has been an important part of combating the spread of rabies in the United States. The fee that you pay goes toward helping fund your animal control program and the animal welfare program. The tags your dog wears also acts as an ID for your dog if they ever gets lost and they can be returned home.

When should I license my dog?

After October 15th you can buy a dog license from your town for the next year. The deadline for getting a license is January 1st every year. Everyone is given till January 31st to purchase the license before a late fee is incurred.

Do I have to License my Cat?

At this time there are no cat licenses required by state law, but they are required to have a current rabies vaccination. Even if they are an inside only cat. All dogs and cats are required to have current rabies shots that a licensed veterinarian has administered. You can not give you own dog or cat rabies shots.

WINTER PARKING ORDINANCE

From November 1st to April 30th of each year, no person shall park a vehicle any street for a period of time longer than thirty (30) minutes, between the hours of 9:00 p.m. and 6:00 a.m. of any day, except persons on bonafide emergency calls.

Under circumstances where winter conditions continue beyond the April 30th date, the board of selectmen, by order, may extend the winter parking restrictions hereunder for such additional time as may be necessary until such winter conditions abate. Any such extension by order of the selectmen shall be published in a newspaper of local circulation.

Any violations will result in the vehicle being towed at the owner's expense.

SNOW IN PUBLIC WAYS

Plowing snow into public ways from driveway or other areas is illegal and dangerous. The state of Maine law states that a person may not place and allow to remain on a public way, snow or slush that has not accumulated there naturally. A person who obstructs a public way is guilty of a class e crime. Your cooperation with this matter is appreciated by all motorists.



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen

Paige Coville
Jeff Brooks
Dawn Merry
Terry Dwyer
Allen Schenk

Town Manager

David Dionne

Town Clerk

Jutta Beyer

Phone
207.463.2246

Water Phone
207.463.2421

Fax
207.463.2550

Website
www.islandfallsme.us

February 17, 2015

To the Citizens of Island Falls,

I hereby submit the number of births, marriages, and deaths that occurred in the Town of Island Falls, Maine from January 1, 2014 to December 31, 2014.

- Births: 7
- Marriages: 4
- Deaths: 14

The following transactions on MOSES with the Department of Inland Fisheries and Wildlife were processed:

- ATV Registrations: 150
- Snowmobile Registrations: 76
- Boat Registrations: 180
- Hunting/Fishing licenses, incl. permits: 220

The following number of vehicle registrations (which include passenger vehicles, trucks, trailers, campers and motorcycles) were processed as well:

- Bureau Motor Vehicle registrations: 942

There has been a noticeable increase in our Online Services which can be accessed through the Town's website.

Report of Town Meetings, Public Hearings and Elections held during the year of 2014:

- Regular Town Meeting: 1
- Special Town Meeting: -
- Public Hearings: 9
- State Referendum Election: 1
- General Election: 1
- Primary Election: 1
- School Budget Referendums: 3
- Citizen Initiated Town Meeting: -

Respectfully,

Jutta Beyer

Town Clerk of Island Falls

ASSESSOR'S NOTICE

36 MRSA Section 706. Taxpayers to list property, notice, penalty, verification.

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer. If notice is given by mail and the taxpayer does not furnish the list, he is barred of his right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal there from for any abatement of his taxes, unless he furnishes the list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

If the assessor or assessors, chief assessor or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred of his right to make application for abatement provided that upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

ISLAND FALLS ASSESSOR'S AGENT: GERALD THURLOW
PLEASE CONTACT THE ISLAND FALLS TOWN OFFICE TO REACH GERRY.

ISLAND FALLS FIRE DEPT.

Jeremy S. York - Fire Chief Katie Cullen - Asst. Chief

P.O. Box 100

Island Falls, Maine 04747

Town Office - 463-2246

Fire Station - 463-2221

FIRE - AMBULANCE - POLICE - EMERGENCIES - DIAL 911

Give Full Name and Complete Address and Nature of Call to 911 Dispatcher

The Island Falls Fire Dept. reminds all Citizens to change the batteries in your Smoke Detectors at least twice a year. (Spring and Fall Time Changes)

Also Remember to mark your Street Address clearly on your Residence or Business, or at the end of your driveway if your house is not visible from the road

FIRES - 14

MOTOR VEHICLE ACCIDENTS - 18

MUTUAL AID - 12

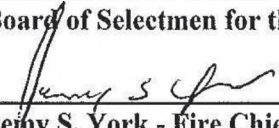
EMS ASSIST - 11

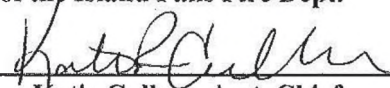
OTHER - 3

MEMBERS:

Jeremy York	Katie Cullen	Josh Rockwell	Steve Sirois
Joe Levesque	John Schmidt	Bill Emery	Paula Sirois
Dale Haggart	Mike McNally	Lewis Conrad	Sal Cloukey
David Ireland	Ryland King	Cheyenne McNally	Chase McNally

I would also like to Thank - the local Businesses, Citizens, Town Office Staff, and Board of Selectmen for the continued support of the Island Falls Fire Dept.


Jeremy S. York - Fire Chief


Katie Cullen - Asst. Chief

Visit IFFD's Facebook page for more information on the Fire & Ambulance Dept.
The Island Falls Fire and Ambulance Dept. meet every Wednesday Night at 6:00 P.M.

To Get a Fire Permit in the Town of Island Falls, Please contact the following

Katie Cullen - Fire Warden

Lewis Conrad - Deputy Warden

Steve Sirois - Deputy Warden

You may also know obtain a fire permit from the State of Maine's new website:
meburnpermit.com - there is a fee of \$7.00



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen

Paige Coville
Jeff Brooks
Dawn Merry
Terry Dwyer
Allen Schenk

Town Manager

David Dionne

Town Clerk

Jutta Beyer

Phone

207.463.2246

Water Phone

207.463.2421

Fax

207.463.2550

Website

www.islandfallsme.us

Island Falls Ambulance Service

P.O. box 100 Island Falls

Maine 04747

Joseph A. Levesque 3rd Director

Katie Cullen ASST. Director

Current crew:

Joseph A. Levesque 3rd Paramedic

Paula Sirois EMT

Bill Emery Advanced EMT

John Schmidt EMT

Cheyenne McNally (testing for EMT)

Katie Cullen Paramedic

Lewis Conrad Driver

Steve Sirois Driver

David Ireland EMT (training for medic)

Total calls 104 in 2014, 2013 had 102 calls

We would like to congratulate Katie Cullen & David Ireland for receiving their CPR instructor certifications.

The Ambulance Department would like to extend its gratitude to the Townspeople, Board of Selectmen, Town Manager and the Town Office staff for supporting us during the past year.

We are also thankful for anyone who came to one of our fundraising events during the year.

I would like to thank the Fire department and off duty Ambulance crew who show up on calls to assist with lifting, moving and finding patients on the trails & camp roads.

Please be aware, that heart attacks are the number one killer of men & women in the U.S.

Common signs of a heart attack include:

- Chest pain / pressure
- shortness of breath
- sweating
- nausea
- arm pain:

Please don't wait to call 911 if you think you might be having a heart attack (time is cardiac tissue).

The Ambulance Department looks forward to providing the best care we can to our citizens in the coming year.

Joseph A. Levesque 3rd

ISLAND FALLS CEMETERY

GENERAL INFORMATION

Non-sectarian: Island falls cemetery is non-sectarian with lots and graves being sold without discrimination with respect to race, creed, or color.

Non-Profit: The cemetery committee is conducted not for profit, but solely for the interests of the lot owners as a whole. Any income from whatever sources is expended upon the maintenance or improvement of the cemetery, or added to funds created for this purpose.

CEMETERY RULES AND REGULATIONS

Recreational use of the cemetery: No recreational activities are allowed without the permission of the town office.

Firearms: no firearms will be allowed without the permission of the town office. Military funerals are the only exception.

Dogs: no dogs are allowed at anytime, only registered personal service dogs.

Traffic: speed limit is 5 mph. all vehicles must be operated by a licensed driver and be properly insured and registered in accordance with state of Maine motor vehicle laws.

Recreational vehicles: snowmobiles, ATV'S, and all other off-road vehicles are prohibited by state law.

Visitors: visitors must not park on the grass, pick flowers, injure trees or shrubs and in all cases, must observe the proprieties of the cemetery.

Conduct: improper conduct or violation of the rules by anyone will result in a request to leave the cemetery.

Restrictions: The executive committee shall have authority to classify lots or sections of the cemetery and to put special restriction thereon as to the permissibility, number, kind, size and location of memorials, plantings, decorations and structures or other objects.

Purchases: Anyone desiring to purchase a burial plot should apply to the town office.

Reservations of Lots or Single Graves: Lots or single graves will not be held longer than 30 days without arrangements being made to pay for the same.

Lot care: Arrangements for annual care or perpetual care may be made at the town office for those lots not presently under perpetual care.

STRUCTURES: No Structures of any kind other than grave markers or lot monuments may be placed on lots and single graves.

Ornaments, etc.: The placing of boxes, shells, toys, metal designs, ornaments, chairs, settees, vases, fences, edging materials, Shepard's hook, trellises, or other similar articles upon plots will not be permitted.

Interments per Grave: No interment of two or more bodies shall be made in one grave except in the case of mother and infant child or two infants buried in one casket or an adult and a cremations burial provided only one marker is used with both inscriptions on same.

Flower, Plants, Shrubs, and Wreaths: Flowers, wreaths and other decorations left on lots will be removed by cemetery staff on **Veteran's day**, after they fade or become unsightly.

No flowering hushes, shrubs or trees will be allowed on any lot, single grave in the northern division. Evergreen shrubs, where allowed, can only be planted by lot owners or other persons after a perpetual care deposit has been made for their care with the cemetery.

Shrubs, Bushes, Etc.: No structures, bushes, flowering shrubs or evergreen shrubs of any kind may be placed on single graves.

Installation and foundations: No foundations will be required under single markers up to and including 24 inches long by 12 inches wide. Instead a setting and maintenance fee will be paid, the cost of which may be obtained by contacting the town office. Any marker over the aforementioned size will require a suitable foundation. A marker of any size and over 1 foot in height requires a foundation.

Permanent: No Burials will be allowed without a vault or grave liner approved by the town and it is advised to have any cremains buried in a permanent container in case of future removal.

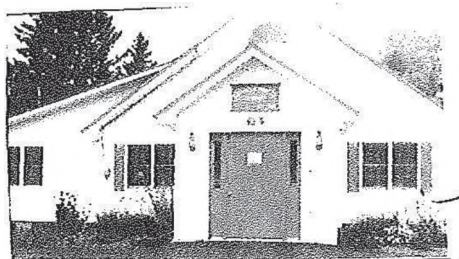
Winter Burial: The cemetery is closed for burials from November 15th until May 15th.

Removals: Removals will not be made without a signed order from the next of kin and the owner of the lot or grave or cemetery committee's knowledge. A licensed funeral director must be present. Removals will not be made on Saturday, Sunday or on holidays.

Memorials: All monuments set in the Island Falls Cemetery must use epoxy at the die and base at the time of setting i.e.: Epoxy and joint between two surfaces.

Installations and Removal of Structures: No memorials, monuments, markers or headstones may be placed or removed from any lot without permission of the town office or the granite dealers will be held responsible for the removal of any memorials, etc., illegally placed by them on a lot of grave. Any violations, of any rules and regulations, will result in a ban of that individual or company from doing any work in this cemetery in the future. Any memorials, monuments, markers, or headstones that are being removed for the purpose of repairs must be approved by the town office before it can be removed from the cemetery. The firm or persons that are removing stones or doing repair work on stones must show proof of insurance or the cemetery takes no responsibility for injury or damage during removal or restorations of stones.

Amendments: The cemetery Committee reserves the right to amend and modify or make additions to these rules and regulations at anytime with the Board of Selectmen's Approval.



KATAHDIN PUBLIC LIBRARY
20 LIBRARY STREET-ISLAND FALLS
EST: 1934/INCORPORATED 1968

To the Island Falls Townspeople,

The Trustees, Librarian and assistants at Katahdin Public Library would like to thank you all once again for your support of the library. It has been a very good year for us, and your support and contributions continue to make that happen.

In 2014 we had nearly 3500 visits to the library. 1000 of those visits were children which is an increase and 33 of this number were new patrons. Computer use increases continually, with the addition of wireless capabilities we see much variety of use in computers, phones and small devices. Interlibrary loan continues to be a help in getting materials for students and books that we do not have available here. We borrowed 40 books from the Bangor Library, 7 books for libraries within the Maine State System and loaned 17 books to other libraries. A large number of patrons donate books regularly and we had 2 large gifts of children's titles.

Memorial monies allowed us to purchase some Maine related books and a larger selection of fiction as well as a laptop computer. Funds and books were given in memory of Cornelia Brewer, Cleo Sewall, Elinor Schenk, Maybelle Michaud, Louella Ryan, Bunny York, Hope Webb, Gail Sewall Kennett, Ruth Springer Thorne and Mr. & Mrs Larry Thorne and William Daniels.

Expenses remain manageable and fortunately the building has not had repair issues this year. 2 new expenses are cleaning and plowing as volunteers were not available this season. Some capital expenditures are planned this next summer as the outside of the building needs attention. Bill Hollis made us a screen door and it is enjoyed by all. Margaret McNally has trained as an assistant, Shanna Porter is serving as a volunteer, Lori MacDonald is cleaning and thank you to Justin Shean for his exceptional plowing this winter.

We invite you to use the library. Services offered are computer use, copying, enlarging, access to databases from other sources, wireless access, in season: tax forms and schedules are available. We carry on a jigsaw puzzle swap with more than 100 puzzles on hand at all times. Our children's area is bright and attractive and safe for small children, we offer coloring pages, Lego play and puzzles. The lobby area offers discarded book and paperbacks for small donations at any time. We have available for sale, Island Falls History by Nina Sawyer, Pleasant Pond by Sandra Newman, the Island Falls Cookbook from the IF Historical Society, and Becoming Teddy Roosevelt by Andrew Vietze. Available soon will be a newly reprinted edition of Bill Sewall's Story of Teddy Roosevelt.

The library also houses a local history section. Family stories and genealogies, town histories and other materials are available in a warm area for researching or simply reading.

Library Hours to May 01, 2015...Monday 9-12/1-5, Tuesday 9-1, and Thursday 9-12/1-5.

May to October additional hours are added Monday evening until 7 and Tuesday afternoon until 3. We are closed on all legal Monday holidays and Thanksgiving Day and from Dec 22, 2015 to January 04, 2016.

Email at rdrew@katahdin.lib.me.us or find us on Facebook at Katahdin Public Library

Again, thank you so much for your continued patronage and support.

For the trustees,

Rebecca J. Drew, Librarian.

ISLAND FALLS HISTORICAL SOCIETY
P.O. BOX 204, ISLAND FALLS, MAINE 04747

2014 at the Historical Society was a year of changes in many ways. We finalized the closure of the Emerson Store, our consignment shop and finished moving articles from the Old Jail House to the new space. Show cases were rearranged and a fine exhibit was done at Memorial Day of our military items and photos.

Business items handled were insurance additions and completion of renewal of our 501C3 status.

The secretary took a number of items for exhibit to the 175th Aroostook County Anniversary at UMPI in March. There were few items like ours and interest was very high. What we have is unique in many ways, and thanks is in order for those in the past who have preserved so many things, not only of Island Falls but of a way of life that is gone. Please consider the Historical Society when cleaning out old photos and items, remembering that we can't accept it all but would like a change to obtain at least copies of

photos that we don't have.

The remaining areas of the Tingley House have been primed and partially painted. It is expected to be done in that area early spring. Concerns for 2015 are the roof and chimney of the Tingley House and making the Rand Potato house more accessible. A small building will be moved on to the property to house Island Falls' school items and the Sleeper potato house will no longer be part of our holdings.

Successful fund raisers were our annual December cookie sale and several food sales and 2 highly successful yard sales as well as the baked bean meal in conjunction with town meeting in March. Join us again this year beginning at 11am. All monies are used to maintain our buildings and meet overhead costs.

Membership is a main concern. While we have a number of supporters who assist when needed, our paid membership and attendance at meetings with active participation is very little. It is difficult to maintain regular exhibit hours with little help and thus we miss folks who wish to tour. We constantly remind you that it all belongs to the town of Island Falls and its citizens. The ME Coburn Museum complex is a viable asset to the town if maintained and promoted.

Monthly meetings are first Saturday of the month at 10am. During the cold months we meet at the library but beginning in April meetings will return to the Tingley House. Join us even as a not-member to see what is taking place. Current officers are President Greg Ryan, Vice President Amy Detour, Secretary Rebecca Drew, Treasurer Paige Coville and Clerk/Counsel Patrick Hunt Esq.



Town Meeting is also the time of year that townfolk and lake dwellers are anxiously awaiting ice-out, a true sign of Spring. Mattawamkeag generally is 5-7 days earlier than Pleasant. If the severity of the winter is any indication, we may see it by Memorial Day! (last year 1st week May).

The Lakes Association, a volunteer organization representing the recreational, scenic and ecological resources of Mattawamkeag and Pleasant Lakes and the Watershed, has been busy with a number of important initiatives this year. Water quality testing for clarity, and dissolved oxygen is conducted bi-weekly from ice-out into October, phosphorus testing is done 1-2 times per year (higher than acceptable levels of phosphorus have been detected at the Public Landing, Pleasant Lake). There are currently discussions on how to mitigate this problem as well as critical runoff conditions in other areas on the lakes.

The Lakes Association sponsored the Annual Canoe/Kayak race during Summerfest and is happy to announce that two of the participants, Trent Cullinan and Cody Lassonde, were each awarded \$250 in scholarship funds. IFLA also contributed to the Fishing Derbies sponsored by Jerry's ShurFine (winter) and One Stop (summer). In association with the Maine Lakes Society (previously COLA), a property owner seminar was conducted on the LakeSmart Program with the lakes being accepted into the program and the first property awarded the designation. LakeSmart is a lake protection program that encourages waterfront homeowners to use natural landscaping strategies to protect the health of their lake. Look for more LakeSmart information this year & watch for the signs that designate owners "living lightly on the land for the sake of our Lake".

At IFLA Annual Meeting, held during Summerfest, we were exceptionally fortunate to have Susan Gallo, a wildlife biologist with Maine Audubon Society, and director of the Maine Loon Project. All participants agreed that the presentation was very informative; while adult loon populations have remained fairly stable, many chicks have not survived due to climatic conditions, high water flooding the nests and many predators.

IFLA sincerely thanks the property owners who have joined and support our efforts. Membership is open to anyone who is concerned about maintaining the health of our Lakes.

Steve Edwards, President

2014 ENERGY AUDIT OF THE ISLAND FALLS MUNICIPAL BUILDING



Assessment

During a recent visit to your facility I conducted an energy assessment, and my findings are as follows:

Due to the size and construction of the building, there are areas of improvement which could result in cost savings.

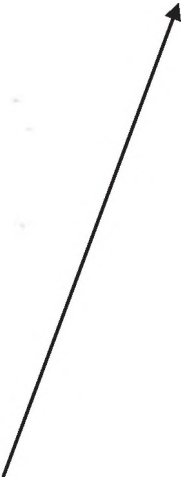
Recommendations

1. Currently there is R-38 fiberglass insulation which is installed in layers, some of which are misplaced in areas which will reduce the effective R-value. Example: a 3/8" gap along a 14.5" wide fiberglass batt will reduce R-value from R-19 to R-11. It is my recommendation to add 4-6" of cellulose over the fiberglass to encapsulate what is there allowing for the full R-value to be reached.
2. Air sealing opportunities include trim around the windows, weather stripping around the doors, in the attic around penetrations and the access into the attic space, and the largest which is the gymnasium, specifically the area where the insulation is exposed near the ceiling.
3. Any exhaust devices need also be piped outside and not dump into the attic. This should be done using a hard pipe and an exhaust device with a back flow damper.

The pipe should be insulated as well to reduce condensation and wet insulation from dripping. Exhaust devices spilling into the attic space cause excessive moisture buildup which may result in mold on the underside of the roof deck.

4. Electrical considerations may result in large energy savings. The conversion from T-12 to T-5 lighting can save in upwards of 78% of annual lighting cost. Due to the T-5 being brighter and a more appealing light de-lamping may also be a consideration. There are also options for replacing high bay lighting for a more efficient option in the gym. Combined with the rebates currently offered and the overall savings I feel this to be the biggest energy saving measure.
5. Energy efficient heat pumps should be installed in office areas to take some of the load off the lesser efficient boilers. The mini split heat pumps provide heat in winter and cool air in the summer making these units attractive alternatives year round. There are also rebates offered for the heat pumps through Efficiency Maine.
6. Low Flow plumbing fixtures, water saving toilets and water heating options may also be considered. Water heating options in this case may be reduced to an on demand heater, since the need for hot water at this facility may be low. With need being low, heating a large tank of water full time is unnecessary.

In closing, it is my opinion that by following these recommendations you will reduce energy cost, create a more comfortable working environment and will continue to pay back for many years to come. Actual payback calculations may vary due to the many factors involved in a facility of this size and use.



Note: The town retro fitted to low flow toilets in 2013.

Email from Mr Pond from questions asked after reviewing the report issued:

Dave,

"The boilers showed an 85 3/4 and 83 1/2 % efficiency if they were to be replaced with say a condensing boiler with a 90% efficiency or more you would save around \$5.55 per \$100 spent in oil per boiler with the same output. In my recommendation I mentioned heat pumps in the areas occupied most of the time to ease the load on the boilers reducing heating cost. Depending on your oil consumption the heat pumps would probably have a quicker roi. As far as the gym goes, I did some research on the subject and found a few ideas. One was an air circulation system to reduce temperature layers and make the room more even, which with the system you have circulation probably isn't an issue although even temperature may be. The other ideas involved changing the heating system entirely; such as in floor heating, baseboard around the perimeter, or a forced hot air system. All of these can be accomplished at the floor level which is where the heat is needed the most, where the in floor heat would be the best option but also the more costly to retro fit. And as always air sealing and insulating where you can will help any heating system perform better. I hope this helped and if I can do anything else for you let me know. Thank you"

TOWN OF ISLAND FALLS, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
DECEMBER 31, 2014

TABLE OF CONTENTS

	Statement	Page
Independent Auditors' Report		3-4
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	5
Statement of Activities	2	6
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	7
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	8-9
Statement of Net Position – Proprietary Funds	5	10
Statement of Activities – Proprietary Funds	6	11
Statement of Cash Flows – Proprietary Funds	7	12
Notes to Financial Statements		13-22
Required Supplemental Information	Schedule	
Budgetary Comparison Schedule – General Fund	A	23
Other Supplemental Information		
Combining Balance Sheet – All Other Non-Major Funds	B	24
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	C	25
Schedule of Property Valuation, Assessments and Appropriations – General Fund	D	26
Schedule of Taxes Receivable	E	27

Maïne Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Island Falls
Island Falls, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and the aggregate remaining fund information of Town of Island Falls, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the aggregate remaining fund information of the Town of Island Falls, Maine, as of December 31, 2014, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

OTHER MATTERS

Required Supplementary Information

The Town has not presented the Management's Discussion and Analysis that the accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information on page 23 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
February 19, 2015

Town of Island Falls, Maine
Statement of Net Position
December 31, 2014

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 1,195,155.88	\$ 232,960.34	\$ 1,428,116.22
Interfund receivable	-	182,125.21	182,125.21
Accounts receivable	118.11	21,720.27	21,838.38
Inventory	-	23,999.74	23,999.74
Taxes receivable	255,516.21	-	255,516.21
Tax liens receivable	84,682.64	-	84,682.64
<i>Total current assets</i>	<u>1,535,472.84</u>	<u>460,805.56</u>	<u>1,996,278.40</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	738,185.40	2,321,139.87	3,059,325.27
<i>Total non-current assets</i>	<u>738,185.40</u>	<u>2,321,139.87</u>	<u>3,059,325.27</u>
<i>Other assets:</i>			
Deferred debits	-	5,284.00	5,284.00
<i>Total other assets</i>	<u>-</u>	<u>5,284.00</u>	<u>5,284.00</u>
TOTAL ASSETS	\$ 2,273,658.24	\$ 2,787,229.43	\$ 5,060,887.67
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 5,485.44	\$ 305.66	\$ 5,791.10
Interfund payable	182,125.21	-	182,125.21
Current portion of long-term debt	24,178.74	52,096.29	76,275.03
<i>Total current liabilities</i>	<u>211,789.39</u>	<u>52,401.95</u>	<u>264,191.34</u>
<i>Non-current liabilities:</i>			
<i>Non-current portion of long-term debt:</i>			
Bonds payable	-	591,908.34	591,908.34
Long-term lease payable	32,778.27	-	32,778.27
Notes payable	9,210.15	39,000.00	48,210.15
<i>Total non-current liabilities</i>	<u>41,988.42</u>	<u>630,908.34</u>	<u>672,896.76</u>
TOTAL LIABILITIES	253,777.81	683,310.29	937,088.10
DEFERRED INFLOWS OF RESOURCES:			
Prepaid property taxes	1,404.48	-	1,404.48
TOTAL DEFERRED INFLOWS OF RESOURCES	1,404.48	-	1,404.48
NET POSITION:			
Invested in capital assets, net of related debt	672,018.24	1,625,100.54	2,297,118.78
Unrestricted	1,346,457.71	478,818.60	1,825,276.31
TOTAL NET POSITION	2,018,475.95	2,103,919.14	4,122,395.09
TOTAL LIABILITIES AND NET POSITION	\$ 2,273,658.24	\$ 2,787,229.43	\$ 5,060,887.67

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
<i>Governmental activities:</i>							
General government	\$ 290,867.66	\$ 8,228.08	\$ -	\$ -	\$ (282,639.58)	\$ -	\$ (282,639.58)
Highways	88,015.16	-	-	16,864.00	(71,151.16)	-	(71,151.16)
Public safety	57,954.75	5,958.00	-	-	(51,996.75)	-	(51,996.75)
Health and sanitation	29,852.69	-	319.42	-	(29,333.27)	-	(29,333.27)
Education	757,074.04	-	-	-	(757,074.04)	-	(757,074.04)
County tax	68,981.55	-	-	-	(68,981.55)	-	(68,981.55)
Cemetery	8,910.00	-	-	-	(8,910.00)	-	(8,910.00)
Interest on long-term debt	1,415.22	-	-	-	(1,415.22)	-	(1,415.22)
Undesignated	53,228.96	-	2,973.60	-	(50,255.36)	-	(50,255.36)
Depreciation	59,087.00	-	-	-	(59,087.00)	-	(59,087.00)
Total governmental activities	1,415,187.03	14,186.08	3,293.02	16,864.00	(1,380,843.93)	-	(1,380,843.93)
<i>Business-type Activities:</i>							
Water	123,952.18	111,305.72	-	-	-	(12,626.46)	(12,626.46)
Ambulance	113,497.85	60,877.63	-	-	-	(52,620.22)	(52,620.22)
Total business-type activities	237,430.03	172,183.35	-	-	-	(65,246.68)	(65,246.68)
Total Primary Government	\$ 1,652,617.06	\$ 186,369.43	\$ 3,293.02	\$ 16,864.00	\$ (1,380,843.93)	\$ (65,246.68)	\$ (1,446,090.61)
<i>General revenues:</i>							
Property taxes, levied for general purposes				\$ 1,292,559.93	\$ -	\$ 1,292,559.93	
Excise taxes				135,169.38	-	135,169.38	
Interest and lien fees				34,169.53	-	34,169.53	
Licenses and permits				2,778.00	-	2,778.00	
<i>Grants and contributions not restricted to specific programs:</i>							
State revenue sharing				57,770.30	-	57,770.30	
Other				39,910.31	-	39,910.31	
Unrestricted investment earnings				778.47	292.05	1,070.52	
Miscellaneous revenues				186,008.53	790.97	186,799.50	
Transfers between funds				(107,331.92)	132,607.00	25,275.08	
Total general revenues and transfers				1,641,812.53	133,690.02	1,775,502.55	
<i>Changes in net position</i>				260,968.60	68,443.34	329,411.94	
NET POSITION - BEGINNING				1,757,507.35	2,035,475.80	3,792,983.15	
NET POSITION - ENDING				\$ 2,018,475.95	\$ 2,103,919.14	\$ 4,122,395.09	

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,156,174.34	\$ 38,981.54	\$ 1,195,155.88
Accounts receivable	118.11	-	118.11
Taxes receivable, net	255,516.21	-	255,516.21
Tax liens receivable	84,682.64	-	84,682.64
TOTAL ASSETS	\$ 1,496,491.30	\$ 38,981.54	\$ 1,535,472.84
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 5,485.44	\$ -	\$ 5,485.44
Due to proprietary fund	182,125.21	-	182,125.21
<i>Total liabilities</i>	<i>187,610.65</i>	<i>-</i>	<i>187,610.65</i>
<i>Deferred inflows of resources:</i>			
Prepaid property taxes	1,404.48	-	1,404.48
Deferred property tax revenue	273,308.00	-	273,308.00
<i>Total deferred inflows of resources</i>	<i>274,712.48</i>	<i>-</i>	<i>274,712.48</i>
<i>Fund balances:</i>			
Non spendable	-	14,830.26	14,830.26
Assigned	483,931.28	24,151.28	508,082.56
Unassigned	550,236.89	-	550,236.89
<i>Total fund balances</i>	<i>1,034,168.17</i>	<i>38,981.54</i>	<i>1,073,149.71</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,496,491.30	\$ 38,981.54	\$ 1,535,472.84
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>			
Depreciable and non depreciable capital assets as reported in Stmt. 1			738,185.40
Long term liabilities, including bonds payable, as reported on Stmt. 1			(66,167.16)
Deferred property taxes not reported on Stmt. 1			273,308.00
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 2,018,475.95

The accompanying notes are an integral part of this statement

Town of Island Falls, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balance:
Governmental Funds
For the Year Ended December 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 1,292,559.93	\$ -	\$ 1,292,559.93
Excise taxes	135,169.38	-	135,169.38
Intergovernmental revenue	117,837.63	-	117,837.63
Charges for services	14,186.08	-	14,186.08
Investment income	763.54	14.93	778.47
Interest and lien fees	34,169.53	-	34,169.53
Licenses and permits	2,778.00	-	2,778.00
Other revenue	175,643.72	4,003.19	179,646.91
<i>Total revenues</i>	<i>1,773,107.81</i>	<i>4,018.12</i>	<i>1,777,125.93</i>
EXPENDITURES:			
General government	301,874.66	-	301,874.66
Highways	169,696.53	-	169,696.53
Public safety	57,954.75	-	57,954.75
Health and sanitation	29,652.69	-	29,652.69
Education	757,074.04	-	757,074.04
County tax	68,981.55	-	68,981.55
Cemetery	8,910.00	-	8,910.00
Debt service	15,000.00	-	15,000.00
Unclassified	48,101.97	5,126.99	53,228.96
<i>Total expenditures</i>	<i>1,457,246.19</i>	<i>5,126.99</i>	<i>1,462,373.18</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>315,861.62</i>	<i>(1,108.87)</i>	<i>314,752.75</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in:	2,544.00	25,275.08	27,819.08
Operating transfers (out)	(135,151.00)	-	(135,151.00)
<i>Total other financing sources (uses)</i>	<i>(132,607.00)</i>	<i>25,275.08</i>	<i>(107,331.92)</i>
<i>Net change in fund balances</i>	<i>183,254.62</i>	<i>24,166.21</i>	<i>207,420.83</i>
FUND BALANCES - BEGINNING	850,913.55	14,815.33	865,728.88
FUND BALANCES - ENDING	\$ 1,034,168.17	\$ 38,981.54	\$ 1,073,149.71

The accompanying notes are an integral part of this statement

(Continued)
8

Statement 4
(Continued)

Town of Island Falls, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2014

Net change in fund balances - total governmental funds (Stmnt. 4)	\$ 207,420.83
Amounts reported for governmental activities in the statement of activities (Stmnt. 2) are different due to the following items:	
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditure on governmental funds	(59,087.00)
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)	144,551.00
Issuance of long-term lease payable recognized as income on the Governmental Funds report (Stmnt. 4), yet not considered a revenue for the purposes of the Statement of Activities (Stmnt. 2)	(45,501.01)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	13,584.78
Changes in net position of governmental activities (see Stmnt. 2)	\$ 260,968.60

The accompanying notes are an integral part of this statement.

Town of Island Falls
Statement of Net Position
Proprietary Funds
December 31, 2014

	Business-type activities		
	Enterprise Funds		
	Water	Ambulance	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 232,960.34	\$ -	\$ 232,960.34
Accounts receivable, net	11,839.79	9,880.48	21,720.27
Due from General Fund	-	182,125.21	182,125.21
Inventory	23,999.74	-	23,999.74
<i>Total current assets:</i>	<u>268,799.87</u>	<u>192,005.69</u>	<u>460,805.56</u>
<i>Non-current assets:</i>			
<i>Capital assets:</i>			
Property, plant, and equipment	2,897,378.17	150,277.00	3,047,655.17
Less accumulated depreciation	(589,273.00)	(137,242.30)	(726,515.30)
<i>Total non-current assets:</i>	<u>2,308,105.17</u>	<u>13,034.70</u>	<u>2,321,139.87</u>
<i>Other assets:</i>			
Deferred debits, net	5,284.00	-	5,284.00
<i>Total other assets:</i>	<u>5,284.00</u>	<u>-</u>	<u>5,284.00</u>
TOTAL ASSETS	<u>\$ 2,582,189.04</u>	<u>\$ 205,040.39</u>	<u>\$ 2,787,229.43</u>
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 305.66	\$ -	\$ 305.66
Notes payable - current portion	3,250.00	-	3,250.00
Bonds payable - current portion	48,846.29	-	48,846.29
<i>Total current liabilities:</i>	<u>52,401.95</u>	<u>-</u>	<u>52,401.95</u>
<i>Non-current liabilities:</i>			
Notes payable - net of current portion	39,000.00	-	39,000.00
Bonds payable - net of current portion	591,908.34	-	591,908.34
<i>Total non-current liabilities:</i>	<u>630,908.34</u>	<u>-</u>	<u>630,908.34</u>
TOTAL LIABILITIES	<u>683,310.29</u>	<u>-</u>	<u>683,310.29</u>
NET POSITION:			
Invested in capital assets, net of related debt	1,625,100.54	-	1,625,100.54
Unrestricted	273,778.21	205,040.39	478,818.60
TOTAL NET POSITION	<u>1,898,878.75</u>	<u>205,040.39</u>	<u>2,103,919.14</u>
TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	<u>\$ 2,582,189.04</u>	<u>\$ 205,040.39</u>	<u>\$ 2,787,229.43</u>

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Revenues, Expenses, and Changes in Fund Balances
Proprietary Funds
For the year ended December 31, 2014

	Business-type activities Enterprise Funds		
	Water	Ambulance	Total
<i>Operating revenues:</i>			
Charges for services	\$ 111,305.72	\$ 60,877.63	\$ 172,183.35
Other revenue	790.97	-	790.97
<i>Total operating revenues</i>	<i>112,096.69</i>	<i>60,877.63</i>	<i>172,974.32</i>
<i>Operating expenses:</i>			
Salaries and benefits	42,507.43	83,181.13	125,688.56
Purchased power	5,438.92	-	5,438.92
Chemicals	766.60	-	766.60
Testing	1,010.00	-	1,010.00
Pump house expense	5,118.95	-	5,118.95
Distribution expense	-	-	-
Materials and supplies	8,040.97	4,877.42	12,918.39
Contracted services	3,426.26	-	3,426.26
Transportation expense	1,994.66	-	1,994.66
Insurance	2,130.78	-	2,130.78
Dues	-	220.00	220.00
Repairs and equipment expense	5,440.87	4,443.12	9,883.99
Miscellaneous expense	775.63	3,819.50	4,595.13
Operations	6,714.11	11,662.68	18,376.79
Depreciation	40,567.00	5,294.00	45,861.00
<i>Total operating expenses</i>	<i>123,932.18</i>	<i>113,497.85</i>	<i>237,430.03</i>
<i>Operating income (loss)</i>	<i>(11,835.49)</i>	<i>(52,620.22)</i>	<i>(64,455.71)</i>
<i>Non-operating revenues (expenses):</i>			
Interest income	292.05	-	292.05
Interest expense	-	-	-
Transfers in from general fund	58,881.00	76,270.00	135,151.00
Transfers (to) general fund	(2,544.00)	-	(2,544.00)
<i>Total non-operating revenues (expenses)</i>	<i>56,629.05</i>	<i>76,270.00</i>	<i>132,899.05</i>
<i>Net income (loss)</i>	<i>44,793.56</i>	<i>23,649.78</i>	<i>68,443.34</i>
NET ASSETS - BEGINNING	1,854,085.19	181,390.61	2,035,475.80
NET ASSETS - ENDING	\$ 1,898,878.75	\$ 205,040.39	\$ 2,103,919.14

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2014

	Business-type activities	
	Enterprise Funds	
	Water	Ambulance
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 114,817.97	\$ 63,935.81
Other receipts	790.97	-
Payments to suppliers	(41,099.20)	(25,022.72)
Payments to employees	(42,507.43)	(83,181.13)
Change in interfund receivable	-	(32,001.96)
Net cash provided (used) by operating activities	32,002.31	(76,270.00)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Interfund transfers	56,337.00	76,270.00
Received from grants	-	-
Net activity from long-term debt	(51,219.25)	-
Net cash (used) in non-capital financing activities	5,117.75	76,270.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest income	292.05	-
Net cash provided (used) by investing activities	292.05	-
<i>Net increase (decrease) in cash and cash equivalents</i>	37,412.11	-
CASH BALANCES - BEGINNING	195,548.23	-
CASH BALANCES - ENDING	\$ 232,960.34	\$ -
<i>Reconciliation of operating income (loss) to net cash provided used by operating activities:</i>		
Operating income (loss)	\$ (11,835.49)	\$ (52,620.22)
Adjustments to reconcile operating income to net cash provided (used):		
Depreciation expense	40,567.00	5,294.00
<i>Change in net assets and liabilities:</i>		
(Increase) Decrease in accounts receivable	3,657.43	3,058.18
Increase (Decrease) in due to other funds	-	(32,001.96)
Increase (Decrease) in accounts payable	(386.63)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 32,002.31	\$ (76,270.00)

The accompanying notes are an integral part of this statement.

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Island Falls, Maine (the Town) was incorporated on February 27, 1872. The Town operates under a town manager - selectman – town meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary Fund Type

Water Fund – The water fund is a business-type fund used to account for the activities related to the operations of the Town's water system.

Ambulance Fund – The ambulance fund is a business-type fund used to account for the provision of ambulance services to the residents of the Town.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year that they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

<u>Assets</u>	<u>Years</u>
Buildings	75
Building improvements	50
Paving	10
Vehicles	10
Equipment	5-7

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on September 18, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Payment of taxes was due October 31, 2014, with interest at 7% on all tax bills unpaid as of the due date.

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$19,484.01 for the year ended December 31, 2014.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended December 31, 2014.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At December 31, 2014, cash deposits totaled \$1,419,360.58 and had a carrying value of \$1,428,116.22. Of the deposited amounts, \$250,000 of demand deposits and \$250,000 of time deposits per bank were protected by federal depository insurance. In addition to the FDIC insurance, Katahdin Trust Company provided additional deposit protection through pledged securities. Accordingly, the Town was not exposed to custodial credit risk at December 31, 2014.

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

3. CAPITAL ASSETS

Governmental activities:	Balance 1/1/14	Additions	Deletions	Balance 12/31/14
Capital assets not being depreciated:				
Land	\$ 41,125.00	\$ -	\$ -	\$ 41,125.00
Capital assets being depreciated:				
Buildings	574,048.00	11,007.00	-	585,055.00
Vehicles & equipment	329,948.00	58,224.00	-	388,172.00
Infrastructure	223,521.00	75,320.00	-	298,841.00
Total capital assets being depreciated	1,127,517.00	144,551.00	-	1,272,068.00
Less accumulated depreciation				
Buildings	(164,888.00)	(11,644.00)	-	(176,532.00)
Vehicles & equipment	(189,768.00)	(17,559.00)	-	(207,327.00)
Infrastructure	(161,265.00)	(29,884.00)	-	(191,149.00)
Total accumulated depreciation	(515,921.00)	(59,087.00)	-	(575,008.00)
Total capital assets being depreciated, net	611,596.00	85,464.00	-	697,060.00
Governmental activities Capital assets, net	\$ 652,721.00	\$ 85,464.00	\$ -	\$ 738,185.00

Depreciation expense is allocated to the following departments of the town:

Administration	\$ 5,954.00
Public safety	15,606.00
Health and sanitation	400.00
Public works	<u>37,527.00</u>
Total	<u>\$ 59,087.00</u>

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

3. CAPITAL ASSETS (CONTINUED)

Business-type activities:	Balance 1/1/14	Additions	Deletions	Balance 12/31/14
<i>Water Department</i>				
Utility plant & infrastructure	\$ 2,795,480.00	\$ -	\$-	\$ 2,795,480.00
Equipment	23,402.00	-	-	23,402.00
Land	62,522.00	-	-	62,522.00
Vehicles	15,974.00	-	-	15,974.00
	<u>2,897,378.00</u>	<u>-</u>	<u>-</u>	<u>2,897,378.00</u>
<i>Ambulance Department</i>				
Equipment	54,174.00	-	-	54,174.00
Vehicles	96,103.00	-	-	96,103.00
	<u>150,277.00</u>	<u>-</u>	<u>-</u>	<u>150,277.00</u>
<i>Total capital assets</i>	<u>3,047,655.00</u>	<u>-</u>	<u>-</u>	<u>3,047,655.00</u>
Less accumulated Depreciation:				
Utility plant & infrastructure	(510,443.00)	(39,454.00)	-	(549,897.00)
Equipment	(23,402.00)	-	-	(23,402.00)
Vehicles	(15,856.00)	(118.00)	-	(15,974.00)
Equipment – Ambulance	(41,992.00)	(1,353.00)	-	(43,345.00)
Vehicles – Ambulance	(89,957.00)	(3,941.00)	-	(93,898.00)
Total accumulated depreciation	<u>(681,650.00)</u>	<u>(44,866.00)</u>	<u>-</u>	<u>(726,516.00)</u>
Business-type activities Capital assets, net	\$ 2,366,005.00	\$ (44,866.00)	\$ -	\$ 2,321,139.00

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

4. LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2014 was as follows:

Description	Balance 1/1/14	Additions	(Reductions)	Balance 12/31/14
Governmental activities:				
John Deere financing long-term lease, Dated 5/27/14 through 6/2019	\$ -	\$ 58,224.00	\$ (12,722.00)	\$ 45,502.00
Katahdin Trust Company n/p, Dated 5/24/11, due 2016 4.25%	34,251.00	-	(13,585.00)	20,666.00
Total	\$ 34,251.00	\$ 58,224.00	\$ (26,307.00)	\$ 66,168.00

Business-type activities:

Water bond, 75% principal forgiveness 0%, due annually to 2039	\$ 269,971.00	\$-	\$ (10,383.00)	\$ 259,588.00
Water bond, 12/5/2011, 0% due 2039	111,481.00	-	(3,444.00)	108,037.00
MMBB 2010SR, 9/15/2010, due 2022, 0%	307,274.00	-	(34,141.00)	273,133.00
Arsenic treatment bond, 10 year, Due 2027, 0%, annual payments \$ 3,250	45,500.00	-	(3,250.00)	42,250.00
Total	\$ 734,226.00	\$ -	\$ (51,218.00)	\$ 683,008.00

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

4. LONG-TERM DEBT (CONTINUED)

The annual future principal payment requirement for bonds payable outstanding as of December 31, 2014, is as follows:

Year ending December 31,	Governmental Activities	Business-type Activities	Total
2015	\$ 24,179.00	\$ 52,095.00	\$ 76,274.00
2016	21,933.00	52,095.00	74,028.00
2017	12,723.00	52,095.00	64,818.00
2018	7,333.00	52,095.00	59,428.00
2019	-	52,095.00	52,095.00
2020-2024	-	192,199.00	192,199.00
2025-2029	-	83,275.00	83,275.00
2030-2034	-	73,522.00	73,522.00
2035-2039	-	73,537.00	73,537.00
Total	\$ <u>66,168.00</u>	\$ <u>683,008.00</u>	\$ <u>749,176.00</u>

5. PENDING LITIGATION

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

6. GENERAL FUND ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at December 31, 2014 consist of:

Civil defense	\$ 5,035.98
Fire truck reserve	54,532.70
Cemetery care	6,796.63
Revenue sharing reserve	40,355.30
Education	12,014.96
Tax equalization	16,704.25
Roads and bridges	53,126.89
Fire department	27,454.64
Road discontinuance	700.00
Legal	301.00
Ambulance vehicle reserve	10,000.00
Forestry	223,981.43
LRAP funds	<u>32,927.50</u>
Total	\$ <u>483,931.28</u>

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

7. JOINT VENTURE – NORTHERN KATAHDIN VALLEY SOLID WASTE DISPOSAL DISTRICT

The residents of the Town of Island Falls have joined with the residents of Amity, Crystal, Dyer Brook, Hammond Plantation, Hersey, Merrill, Mount Chase, Morrow Plantation, and Patten to incorporate a disposal district to be called the Northern Katahdin Valley Solid Waste Disposal District. Each member municipality shall have one voting director. At December 31, 2014, the Town of Island Falls owned approximately 20.7% of the District. The value of the Town's interest in the joint venture is not determinable at December 31, 2014.

Payments for the year ended December 31, 2014 totaled \$ 26,652.69. A separate financial statement is issued for the Northern Katahdin Valley Solid Waste Disposal District.

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Town of Island Falls, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (negative)
REVENUES:				
Property taxes	\$ 1,365,910.74	\$ 1,365,910.74	\$ 1,292,559.93	\$ (73,350.81)
Excise taxes	127,570.00	127,570.00	135,169.38	7,599.38
Intergovernmental revenue	97,290.27	97,290.27	117,837.63	20,547.36
Charges for services	31,662.00	31,662.00	14,186.08	(17,475.92)
Investment income	880.00	880.00	763.54	(116.46)
Interest and lien fees	17,340.00	17,340.00	34,169.53	16,829.53
Licenses and permits	2,256.00	2,256.00	2,778.00	522.00
Other revenues	61,350.00	61,350.00	175,643.72	114,293.72
Total revenues	1,704,259.01	1,704,259.01	1,773,107.81	68,848.80
EXPENDITURES:				
General government	343,386.00	360,090.25	301,874.66	58,215.59
Highways	121,200.00	238,887.39	169,696.53	69,190.86
Public safety	73,911.00	111,365.64	57,954.75	53,410.89
Health and sanitation	30,284.00	30,284.00	29,652.69	631.31
Education	769,089.00	769,089.00	757,074.04	12,014.96
County tax	68,981.00	68,981.00	68,981.55	(0.55)
Cemetery	9,100.00	15,706.63	8,910.00	6,796.63
Debt service	15,000.00	15,000.00	15,000.00	-
Unclassified	70,098.00	70,098.00	48,101.97	21,996.03
Total expenditures	1,501,049.00	1,679,501.91	1,457,246.19	222,255.72
Excess (deficiency) of revenues over (under) expenditures:	203,210.01	24,757.10	315,861.62	291,104.52
OTHER FINANCING SOURCES (USES):				
Operating transfers in	2,544.00	2,544.00	2,544.00	-
Operating transfers (out)	(186,270.00)	(186,270.00)	(135,151.00)	(51,119.00)
Total other financing sources (uses)	(183,726.00)	(183,726.00)	(132,607.00)	(51,119.00)
Net changes in fund balances	19,484.01	(158,968.90)	183,254.62	239,985.52
FUND BALANCES - BEGINNING			850,913.55	
FUND BALANCES - ENDING			\$ 1,034,168.17	

Town of Island Falls, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2014

	<i>Permanent Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:		
Cash and cash equivalents:	\$ 38,981.54	\$ 38,981.54
TOTAL ASSETS	\$ 38,981.54	\$ 38,981.54
LIABILITIES AND FUND BALANCE:		
<i>Fund balance:</i>		
Non-spendable	\$ 14,830.26	\$ 14,830.26
Assigned - Recreation general	7,192.39	7,192.39
Assigned - Recreation fireworks	120.00	120.00
Assigned - Recreation playground	11,182.99	11,182.99
Assigned - Recreation festival	5,655.90	5,655.90
<i>Total fund balance</i>	<u>38,981.54</u>	<u>38,981.54</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 38,981.54	\$ 38,981.54

Town of Island Falls, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended December 31, 2014

	<i>Permanent Funds</i>	<i>Total Other Governmental Funds</i>
REVENUES:		
Interest Income	\$ 14.93	\$ 14.93
Recreation revenue	4,003.19	4,003.19
<i>Total revenues</i>	<u>4,018.12</u>	<u>4,018.12</u>
EXPENDITURES:		
Recreation expenditures	5,126.99	5,126.99
Total expenditures	<u>5,126.99</u>	<u>5,126.99</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,108.87)</u>	<u>(1,108.87)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:		
Transfers in	25,275.08	25,275.08
Total other financing sources (uses)	<u>25,275.08</u>	<u>25,275.08</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	24,166.21	24,166.21
FUND BALANCE - BEGINNING OF YEAR	<u>14,815.33</u>	<u>14,815.33</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 38,981.54</u></u>	<u><u>\$ 38,981.54</u></u>

Schedule D

Town of Island Falls, Maine
 Schedule of Property Valuation, Assessment and Appropriations
 General Fund
 For the Year Ended December 31, 2014

Assessed Valuation:

Real estate valuation	\$ 62,865,450.00
Personal property valuation	<u>1,111,634.00</u>
Total valuation	<u>63,977,084.00</u>

Tax Commitment:

Tax assessment at \$21.35 per thousand	<u>1,365,910.74</u>
--	---------------------

Reconciliation of Commitment with Appropriation:

Current year tax commitment, as above	1,365,910.74
Estimated revenues	338,348.27
Budgeted transfers in/out (net)	<u>(183,726.00)</u>
Appropriations per original budget	<u>1,520,533.01</u>
Overlay	<u>(19,484.01)</u>

TOTAL APPROPRIATIONS

\$ 1,501,049.00

**PRENTISS AND CARLISLE ANNUAL LAND MANAGEMENT SUMMARY REPORT
2014**



**Prentiss
& Carlisle**

Forest Resource Management and Timberland Services

**Land Management Account Summary
Town of Island Falls
For Period: 1/1/2014 - 12/31/2014**

Tract	Stumpage	Rent	Other Income	Special Mgmt	NET
00076707 Island Falls / 100% Town	-	-	-	-	-
00076708 Island Falls / Hinch & Town	200,048.90	2,250.00	-	-	202,298.90
	200,048.90	2,250.00	-	-	202,298.90

Non-Tract Specific

093-4400 Interest Income	11.79	
093-9000 Management Fee Expense	(17,823.78)	
Non Tract Net		(17,811.99)
Net Income		184,486.91
Capital Roads		-
Advance / Distribution		(70,000.00)
Balance Due		\$ 114,486.91

Town of Land Falls
Profit & Loss Statement
For the Period Ending Wednesday, December 31, 2014

	CURRENT QUARTER			YEAR TO DATE		
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
Income:						
Stumpage Income	\$112,997		\$112,997	\$200,049		\$200,049
Rental Income - Land Lease	825		825	2,250		2,250
Interest Income	11		11	12		12
Gross Income	\$113,833		\$113,833	\$202,311		\$202,311
Operating Expenses:						
Management Fee Expense	5,941		(5,941)	17,824		(17,824)
Total Operating Expenses	\$5,941		(\$5,941)	\$17,824		(\$17,824)
Net Income	\$107,892		\$107,892	\$184,487		\$184,487

Prentiss & Carlisle Management Co., Inc.
107 Court Street
PO Box 637
Bangor, ME 04402-0637

1/7/2015

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES REPORT
AS OF 12/31/2014

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
ADAMS, JERRE	6.05	118.92	51.99	176.96
AHN, KENNETH AHN, YOU KYONG	-	-	45.49	45.49
ALBERT, SHARI	-	105.06	38.99	144.05
ALBRIGHT, RICHARD M BISHOP, DIANNA	-	-	1,698.24	1,698.24
ALLGOOD, ROBERT ALLGOOD-JUDD, JOSEPHINE	-	-	622.87	622.87
ANDERSON, ALAN J. & PAMELA J. KROPP-	-	-	51.99	51.99
ANDERSON, SANDRA	-	-	454.88	454.88
ARNTS, MARC A. ARNTS, ALISA M.	-	-	45.49	45.49
AROOSTOOK BAND OF MICMACS	-	-	2.36	2.36
ASSET MANAGEMENT HOLDINGS ,LLC	-	1,019.88	896.77	1,916.65
ATHERTON, DOUGLAS & SYLVIA	-	-	56.32	56.32
BARNEY, MARIBETH	-	-	1,033.05	1,033.05
BARNEY, MARIBETH	-	-	45.48	45.48
BARRY, CHARLES BARRY, CAROL	-	-	0.52	0.52
BARSTOW, RICHARD	-	-	23.73	23.73
BARSTOW, RICHARD	-	-	21.66	21.66
BARTLETT, DAVID D. & BARBARA D.	-	-	51.99	51.99
BASFORD SUSAN	-	-	0.25	0.25
BATES, HERBERT	-	-	38.99	38.99
BATES, HERBERT	-	-	21.66	21.66
BEAR FAMILY TRUST	-	1,347.92	1,204.36	2,552.28
BEAULIEU, JOHN BEAULIEU, JOANNE	118.23	111.99	45.49	275.71
BEAULIEU, JOHN G. BEAULIEU, JOANNE H.	110.86	105.06	38.99	254.91
BEAULIEU, NICHOLAS	-	-	1,884.52	1,884.52
BELL, THEODORE L.	-	118.92	51.99	170.91
BEMIS, STANLEY BEMIS, KATHERINE	-	-	51.99	51.99
BENEDICT, ED SCHREIBER, KARA	-	-	45.40	45.40
BENEDICT, ED SCHREIBER, KARA	-	-	38.92	38.92
BENEDICT, KEVIN/WAGAMAN, JO GATES, SHANNON, COOK, WILLIA	110.86	105.06	38.99	254.91
BENN, GERALD & CAROLYN	-	-	45.29	45.29
BERNARD JOAN MARIE	-	-	51.76	51.76
BERRY, GEORGE JR BERRY, ELIZABETH, MICHAEL, LAWRENCE	-	361.49	279.43	640.92
BERRY, GEORGE JR. BERRY, GEORGE, ELIZABETH, SHAWN, LAWRENCE	283.33	460.82	372.57	1,116.72
BIRCH POINT, INC & JOSEPH EDWARDS	-	-	0.36	0.36
BIRCH POINT, INC & JOSEPH EDWARDS	-	-	1.65	1.65
BIRCH POINT, INC & JOSEPH EDWARDS	-	-	6.35	6.35
BIRCH POINT, INC	-	-	9.24	9.24
BIRCH POINT. INC & JOSEPH EDWARDS	-	-	10,193.19	10,193.19
BIRMINGHAM, JOHN R. & KELLY J.	-	-	45.49	45.49
BISHOP, CRAIG & HEIDI	-	276.02	199.28	475.30
BISHOP, CRAIG & HEIDI	-	2,077.92	1,888.86	3,966.78
BISHOP, CRAIG & HEIDI	-	130.47	62.82	193.29
BISHOP, KARLA	-	1,507.33	1,353.83	2,861.16
BISHOP, KARLA	-	1,578.93	1,420.97	2,999.90
BISHOP, MICHAEL & AMY BISHOP, CARLAN & WAYNE	-	-	38.45	38.45
BLACKSTONE, JEFFREY	108.58	105.06	38.99	252.63
BLADEN, ANDREW J & MICHELLE R	140.37	132.78	64.98	338.13
BLAIS, MICHAEL A. BLAIS, VICKI A.	-	-	21.66	21.66

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
BLAKE, CARL BLAKE, CHRISTOPHER	-	-	23.83	23.83
BLAKELY, LEIGH BLAKELY, DARLENE	-	105.06	38.99	144.05
BLOCKLER, GERALD BLOCKLER, SHELLY	-	-	38.99	38.99
BLUE, HEATHER	125.62	118.92	51.99	296.53
BOISVERT, JOSHUA F. BOISVERT, LACY J.	110.86	105.06	38.99	254.91
BOLDUC, BEVERLY	-	-	45.49	45.49
BOLDUC, MICHAEL A. BOLDUC, JULIE A.	-	-	51.99	51.99
BOLSTRIDGE, SANDRA	-	-	0.26	0.26
BORTOLAN, FRED BORTOLAN, MARY	-	-	0.17	0.17
BOSWELL, MARIE E. BOSWELL, ROBERT J.	-	-	45.49	45.49
BOTTING, OWEN E	-	-	1,052.73	1,052.73
BOTTING, OWEN E	-	-	110.48	110.48
BOUCHARD, DALE BOUCHARD, LYNN	110.86	105.06	38.99	254.91
BOUCHER, ANNA JEAN & OMER	-	105.06	38.99	144.05
BOURGOINE, DANIEL	-	111.99	45.49	157.48
BOUTOT, HOLLY	-	144.34	75.82	220.16
BRADBURY, MYRON L.	-	-	51.99	51.99
BRADLEY, DAVID, BRADLEY, NATHAN, CRABILL, FAITH	-	1,916.21	1,737.23	3,653.44
BRALEY, SHEILA	258.42	249.88	168.96	677.26
BREARE, CYNTHIA	-	118.92	51.99	170.91
BROOKS, JEFF BROOKS, WEALTHY	-	391.52	307.59	699.11
BROOKS, JEFF	-	488.55	398.57	887.12
BROOKS, JEFF	-	763.46	656.34	1,419.80
BROOKS, JEFF & WEALTHY	-	396.14	311.92	708.06
BROWN, CARY	-	-	21.52	21.52
BROWN, CARY BROWN ARDIS	-	-	45.40	45.40
BUCHALLA, ERNEST BUCHALLA, KAREN	-	-	45.49	45.49
BUCHALLA, ERNEST GREEN, MARIA	-	-	38.99	38.99
BUCHALLA, ERNEST BUCHALLA, KAREN	-	-	45.49	45.49
BUCHALLA, ERNEST BUCHALLA, KAREN	-	-	45.49	45.49
BURR, GEOFFREY & TRACY	-	-	997.65	997.65
BURRELL, THEODORE	839.98	784.24	675.83	2,300.05
CABE, CAROLYN	125.62	118.92	51.99	296.53
CALDWELL, JOYCE	-	-	1,806.54	1,806.54
CALL, DAVID	-	105.06	38.99	144.05
CALL, STEPHEN	-	-	51.99	51.99
CAMERON, TERRI, WAYNE, MICHAEL, CARLTON DURR, CHARLOTTE; MORRI	-	-	617.30	617.30
CAMPBELL, DAWNA	-	373.04	290.26	663.30
CAMPBELL, JEFFERY W	-	-	963.93	963.93
CAMPBELL, SCOTT A & REBECCA J	-	-	0.30	0.30
CARLTON, RETHA	-	-	10.58	10.58
CARNEY, RONALD & DEBORAH	-	-	45.22	45.22
CARON, ROLAND & LINDA	-	-	38.99	38.99
CARR, ERIC	-	-	1,106.89	1,106.89
CARR, MARADA	108.41	151.27	82.31	341.99
CARR, RANDY	-	-	391.73	391.73
CARRASCO, MODESTO CARRASCO, MAUVA	-	-	51.90	51.90
CASSIDY, JOSEPH	-	-	45.49	45.49

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
CATALANO, NANCY KARYN, CHRISTOPHER, AARON	-	-	51.99	51.99
CATES, LAURIE A. CATES, SCOTT M.	-	-	0.18	0.18
CHAPADOS, MARTHA A	-	-	17.33	17.33
CHAPADOS, MARTHA A	-	-	316.25	316.25
CHAPADOS, MARTHA A	-	354.56	272.93	627.49
CHAPADOS, MARTHA A	-	-	119.14	119.14
CHARETTE, TROY	-	-	0.15	0.15
CHASE, LLOYD & PAMELA	-	-	0.96	0.96
CHRISTIE, RICHARD D. CHRISTIE, SUSAN M.	-	-	38.99	38.99
CLARK, ANDREW & LINDA	-	-	0.21	0.21
CLARK, DAVID & JULIE	-	-	38.99	38.99
CLARK, DR. SHARON L. CLARK, MICHAEL G.	125.42	118.92	51.99	296.33
CLARK, RONALD K. JR. CLARK, JANICE	-	-	15.67	15.67
CLAY, SAMUEL AND REBECCA	-	-	38.99	38.99
CLOUGH, HOMER & BRENDA	-	86.58	21.66	108.24
COLE, JEREMIAH & LISA	-	-	21.66	21.66
COLPITTS, THOMAS D. COLPITTS, LORRAINE E.	-	105.06	38.99	144.05
CONNELLY, CHERYL	-	-	242.61	242.61
CONNELLY, CHERYL & PETER	-	-	1,821.71	1,821.71
CONNELLY, CHERYL S CONNELLY, PETER W	-	-	563.19	563.19
CONNELLY, PETER	-	956.55	1,659.25	2,615.80
CONNER, DARRELL & ZELMA	-	-	38.99	38.99
CONNER, DARRELL & ZELMA	-	-	38.99	38.99
CONROY, RICHARD & JUDITH	71.81	105.06	38.99	215.86
COOPER FAMILY HOLDINGS	110.86	105.06	38.99	254.91
CORMIER, WILFRED & SUSAN CORMIER, JASON & JESSICA	-	-	927.97	927.97
CORNELL, JONATHON	116.97	105.06	38.99	261.02
CORRIVEAU, GERMAINE	-	-	51.99	51.99
COTE, PETER COTE, BONNIE	-	105.06	37.20	142.26
COTE, RANDALL & CARMEN	-	-	38.99	38.99
COTE, RODNEY G. COTE, REGINA A.	72.52	105.06	38.99	216.57
COURSEY, EUGENE & MARTHA	-	-	460.89	460.89
COUSINS, MARK R. & LINDA D. MARKET, CHERIE L.	-	-	38.99	38.99
COVEY, MALCOLM COVEY, ROSEMARY	-	-	0.39	0.39
COWPERTHWAIT, MARY COWPERTHWAIT MARION	-	118.92	51.99	170.91
COX, BARRY, JAMES, & DALE c/o James Cox	-	-	981.26	981.26
COX, JOE	-	-	34.00	34.00
COX, JOSEPH COX, LEANNE	-	-	56.32	56.32
COX, JOSEPH	-	-	38.99	38.99
COYLE, MICHAEL BOURQUE-COYLE, ABBY	-	-	38.99	38.99
CRAIG, GARREL	-	-	51.99	51.99
CRAIG, ROBERT CRAIG, GERALDYN	-	1,163.11	1,031.07	2,194.18
CRAMTON-GORDON, NANETTE F.	-	118.92	51.99	170.91
CRANDALL, GARY & ROBIN LANE, TORRY & HILARY	-	-	45.49	45.49
CREW, MICHAEL	-	-	350.91	350.91
CREW, MICHAEL	-	-	485.21	485.21
CRISPO, MICHELLE COWPERTHWAIT, KEN	-	1.22	38.99	40.21
CROSBY, STUART E.	-	105.02	38.99	144.01

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
CUMMINGS, CHRISTOPHER M	-	-	38.99	38.99
CUMMINGS, EARL J CUMMINGS, TAMARA K	-	-	45.49	45.49
CUMMINGS, MARGARET CUMMINGS, ERIC M. & ETAL	-	-	56.32	56.32
CURRIE, KIRT P. & DAWN A. H.	-	-	38.99	38.99
CURRY, RANDY & IRENE	-	-	38.99	38.99
CURTIS, CATHERINE & FREEM & BONNIE L. HARRIS	-	-	260.87	260.87
CURTIS, CATHERINE & FREEM & BONNIE L. HARRIS	-	-	673.24	673.24
CYR, HEIDI L. CYR, KIRSTEN L.	-	-	38.99	38.99
CYR, LUDGER & THERESA	-	-	45.49	45.49
CYR, MARTIN & TATIANA	-	-	0.15	0.15
CYR, NELSON & ETAL	-	105.06	38.99	144.05
CZARNECKI, SYDNIA	-	-	51.99	51.99
DAIGLE, CLARENCE JR, DAIGLE MARRIET	-	105.06	38.99	144.05
DAIGLE, KEVIN & RACHEL	-	-	45.40	45.40
D'ANGELO, JAMES T.	-	691.96	591.36	1,283.32
DAVIDSON, DIANE	-	-	581.83	581.83
DEANGELIS, MICHAEL	-	1,366.41	1,206.53	2,572.94
DEANGELIS, MICHAEL H	-	2,558.44	2,339.41	4,897.85
DEANGELIS, MICHAEL H.	-	1,274.00	1,135.05	2,409.05
DELANO, DIANE M. WALKER, DEBRA A.	118.23	111.99	45.49	275.71
DELANO, KENNETH	-	-	0.29	0.29
DELANO, KENNETH DELANO, STEPHANIE & BUTTS, WILLIAM	-	-	38.99	38.99
DELANO, KENNETH S.	-	-	0.61	0.61
DEPEW, LINDA A.	-	-	10.84	10.84
DICENTES, MICHELLE GLIDDEN, KYLE	-	-	27.98	27.98
DINOTTO, GERALDINE MONACO, ELIZABETH	-	-	75.82	75.82
DINSMORE, KENNETH	-	-	0.52	0.52
DOUGHTY, EVERETT SR. & BARBARA DOUGHTY, CHRISTOPHER & TIMOTH	-	-	1,503.29	1,503.29
DOUGHTY, JACK & RUTH	-	456.20	368.24	824.44
DOUGLAS, ROBIN ROBINSON	-	381.41	810.13	1,191.54
DUBOIS, BRENT	168.61	183.61	112.64	464.86
DUBOIS, BRENT	-	72.55	119.14	191.69
DUNPHY, SCOTT & CAROL	78.40	1,712.92	1,546.61	3,337.93
DURKOVICH, JOHN A. DURKOVICH, JOANNE Y	-	-	1,750.22	1,750.22
DUSTON, ALICE W	-	-	51.75	51.75
DUSTON, PETER DUSTON, ALICE	-	-	45.49	45.49
DUSTON, PETER & ALICE	-	-	38.99	38.99
ELDER, ERNEST	-	-	38.99	38.99
ELLER, DAVID & DARIN	-	-	1.09	1.09
ELLIOTT LAWRENCE ELLIOTT JENNIFER	-	7.56	51.99	59.55
EMERY, RANDAL	-	-	1,247.68	1,247.68
EMERY, WILLIAM & CINDY L	-	1,237.04	1,100.39	2,337.43
ERKES, DAVID J. ERKES, EILEEN M.	-	-	51.99	51.99
ERKES, DAVID J. ERKES, EILEEN M.	-	-	51.99	51.99
ERKES, DAVID J. ERKES, EILEEN M.	-	-	51.99	51.99
ERKES, DAVID J. ERKES, EILEEN M.	-	-	51.99	51.99
FAERBER, ROBERT & LYNN	-	-	75.82	75.82
FARRAR, EVELYN	356.16	465.45	376.90	1,198.51

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
FARRIS, ESTELLE	-	-	0.19	0.19
FINDLEN, WILLIAM & DAWN	-	-	75.54	75.54
FLETCHER, WILLIAM M FLETCHER, SANDRA M.	-	-	38.94	38.94
FLYE, JAMES & ARLENE	-	-	51.99	51.99
FOGARTY, LISA & KACEY L.	-	-	38.99	38.99
FOLMER, VICTORIA	-	-	288.10	288.10
FOLMER, VICTORIA	-	-	264.27	264.27
FOLSTER, JAE-LIBBY	-	-	38.00	38.00
FORTIER, MICHAEL FORTIER, MARY	-	-	51.99	51.99
FORTUNATO, CHRISTINE M BOUCHER, BARRY	-	446.46	359.58	806.04
FOURNIER, CHARITY-LEIGH BOINSKE, LINDY-MARIE C.	-	58.20	51.99	110.19
FOWLER, RACHEL H FOWLER, MARK T.	-	105.06	38.99	144.05
FRANCIS, CAROL A. NICKERSON, ANGELA R.	125.62	118.92	51.99	296.53
FRANCIS, CHERYL FRANCIS, SEBASTIN	110.86	105.06	38.99	254.91
FRANCIS, CHERYL FRANCIS, SEBASTIN	110.86	105.06	38.99	254.91
FRANCIS, KELIA	-	-	749.48	749.48
GARDNER, DAVID & EMILY	-	-	51.99	51.99
GARDNER, SUSAN MILLER, SARA GARDNER	-	-	1,006.98	1,006.98
GELLERSON, AIMEE GELLERSON, TIMOTHY	-	-	38.99	38.99
GEROW, RICHARD & MARY	-	-	0.13	0.13
GIGLIO, MARIE	-	-	21.66	21.66
GIGLIO, RICHARD	-	-	56.32	56.32
GIVEN MARK	-	520.89	428.89	949.78
GIVEN MARK	-	545.78	452.72	998.50
GIVEN MARK	-	483.93	394.23	878.16
GIVEN MARK	-	142.03	73.65	215.68
GIVEN, CECIL R GIVEN, DIANNE D	-	-	1,252.16	1,252.16
GIVEN, WALDO GIVEN, CECIL & DIANNE	-	-	112.64	112.64
GIVEN, WALDO GIVEN, CECIL & DIANNE	-	-	108.31	108.31
GIVEN, CECIL & DIANNE CRANDALL, JOSHUA MICHAEL	-	888.20	989.92	1,878.12
GODIN, PATRICIA	-	-	45.49	45.49
GOODWIN WALTER, JR GOODWIN, GERDA	-	104.18	38.99	143.17
GORDON, CHRISTOPHER	-	-	51.99	51.99
GORDON, MICHAEL V.	-	-	0.30	0.30
GR PORTER & SONS	-	-	2,978.42	2,978.42
GRANT, FREDERICK GRANT, MARJORIE	-	-	1,165.37	1,165.37
GRANT, JEFFERY & JANET	-	-	51.79	51.79
GRANT, MARLENE GRANT, RONALD, RUSSELL, JENNIFER	110.86	105.06	38.99	254.91
GRANT, RONALD JR. L & MARLENE	-	-	392.07	392.07
GRANT, RONALD L & MARLENE	-	-	51.99	51.99
GRASS, RONALD & DARLENE	-	-	1.14	1.14
GRASS, STANLEY W JR.	-	-	207.95	207.95
GRAY, BARBARA	-	-	51.99	51.99
GREEN, AMANDA	-	763.46	656.34	1,419.80
GREENLAW, AARON	-	-	38.99	38.99
GREENLAW, AARON R	-	-	38.99	38.99
GREENLAW, JILL M.	-	-	1,301.84	1,301.84
GROVER, CHRISTOPHER M. & JULIA H.	110.86	105.06	38.99	254.91

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
GUERETTE, ROBERT GUERETTE, CANDACE	-	-	51.99	51.99
GUERETTE, ROBERT GUERETTE, CANDACE	-	-	19.50	19.50
GUERETTE, ROBERT GUERETTE, CANDACE	-	-	1,490.29	1,490.29
HACKETT, JULIE	-	-	38.99	38.99
HAGGETT, STEPHEN C	-	-	51.99	51.99
HALL, WALLACE GRISTWOLD, ROBERT	-	-	45.49	45.49
HALL, WALLACE HALLS MILL RD	-	-	21.56	21.56
HANSCOM, DELMONT HANSCOM, REBECCA A.	-	-	38.99	38.99
HANSEN, JOHN & ALFREDA	-	-	0.03	0.03
HARDY, MAKENZIE	-	-	45.49	45.49
HARGADON, SYLVIA	-	105.06	38.99	144.05
HARTIN, THEODORE & PATTI	-	-	0.11	0.11
HARVEY, AARON W THIBODEAU, DIANE	-	104.98	38.99	143.97
HATHAWAY, DAVID	-	1,733.71	1,566.11	3,299.82
HATHAWAY, DAVID	-	1,819.19	1,646.25	3,465.44
HATHAWAY, JAMES K	-	602.83	515.54	1,118.37
HEATH, RALPH AND REBA	-	-	38.99	38.99
HEATH, ROBERT & ROSALIE	-	-	56.32	56.32
HELMAN, BRIAN	-	-	38.99	38.99
HERRING, JAMIE HERRING, TALLY	-	-	0.24	0.24
HICKS, FRAN E.	-	-	38.99	38.99
HILLER, MATTHEW & TANYA	-	104.62	38.99	143.61
HOBBS, STEPHEN	-	105.06	38.99	144.05
HODGDON, KEITH E.	1,277.75	1,202.38	1,067.90	3,548.03
HOLMAN, JOSHUA D. & KYLEE B.	-	105.06	38.99	144.05
HOLT, TIM CURLEY, ELIZABETH	-	-	51.99	51.99
HOWARD, RODNEY HOWARD, LINDA	-	-	56.07	56.07
HUBBARD, ROGER & LINDA	-	-	318.42	318.42
HUMPHREY, KENYON	-	-	294.59	294.59
HUMPHREY, KENYON HARDY, TODD	-	-	966.09	966.09
HUNTLEY, JOHN & HARRIET	-	88.90	23.83	112.73
INGALLS, JEFFERY	-	-	0.04	0.04
INGALLS, JEFFERY	-	-	1.04	1.04
IRELAND, DALE	125.62	118.92	51.99	296.53
IRELAND, JEROLYN BOUTILIER, MARK & KRISTA	-	144.34	75.82	220.16
IRELAND, MEGHAN	-	315.29	236.11	551.40
IRELAND, RAYMOND	-	259.84	184.13	443.97
IRISH, SARAH	-	276.02	199.28	475.30
IRISH, SARAH	-	722.06	792.80	1,514.86
IRISH, TIMOTHY IRISH, RHONDA	-	-	38.99	38.99
IRISH, TIMOTHY IRISH, ALINE	-	-	38.99	38.99
ISLAND FALLS INDUSTRIAL LLC	-	-	97.48	97.48
ISLAND FALLS INDUSTRIAL LLC	-	-	15,541.90	15,541.90
ISLAND FALLS INDUSTRIAL LLC	-	-	496.05	496.05
ISLAND FALLS INDUSTRIAL LLC	-	-	961.76	961.76
JACOBS, GLENN	-	-	805.80	805.80
JACOBS, GLENN	-	-	82.31	82.31
JAMES, MICHAEL	-	-	0.54	0.54

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
JEANETTE E TARDIF LIVING TRUST TARDIF, PHILIP M	-	-	51.99	51.99
JENNINGS, RICHARD J.	-	-	1,386.32	1,386.32
JOHNSTON IVAN JR JOHNSTON JOSHUA	110.82	105.06	38.99	254.87
KAPIRIS, GEORGE KAPIRIS, STAVROULA	117.86	841.99	729.99	1,689.84
KEARNS, THOMAS M & ELLEN	-	-	101.81	101.81
KEENE, LOREY CARVER, FREMONT III	-	1,819.19	1,646.25	3,465.44
KEITH, DELORES	-	848.92	736.48	1,585.40
KEITH, DOLORES	-	215.27	411.56	626.83
KEITH, DOLORES	-	86.58	21.66	108.24
KEITH, DOLORES L.	-	-	714.82	714.82
KELLY, KENNETH KELLY, DEBORAH	-	-	38.85	38.85
KENNETT, GAIL S CONNELLY, CHERYL S	-	-	897.86	897.86
KENYON, CHRISTOPHER KENYON, STEVEN J.	-	-	38.99	38.99
KIMBALL, MARY JANE	-	-	38.99	38.99
KINCH, MERLINE & BERKLEY	-	-	21.66	21.66
KNEELAND, KEITH & JULIE	-	104.75	38.99	143.74
KOCH, STEPHANIE	-	-	38.99	38.99
KOFSTAD, RONALD KOFSTAD, DEBORAH	110.86	105.06	38.99	254.91
KOMAR, PAUL S. KOMAR JACQUELINE M.	-	105.06	38.99	144.05
LaGASSE, DELORES M. PLUMMER, WILLIAM E. SR. AND GENEVA M. PL	121.85	111.99	45.49	279.33
LANDRY, JEREMY & SAMANTHA	-	105.06	38.99	144.05
LANDRY, MANDY	-	-	45.06	45.06
LANE, CORIE D. & DOUGLAS T., JR LANE, KENNETH J. & BRIAN K.	-	-	278.74	278.74
LANE, JR, RICHARD LEVESQUE, LYNN	702.07	862.79	747.32	2,312.18
LANE, RODNEY P. & PAIGE A.	-	-	4.94	4.94
LAWLOR, DAVID LAWLOR, LISA	-	2,207.29	2,010.16	4,217.45
LAWLOR, DAVID J LAWLOR, LISA L	-	169.74	99.64	269.38
LAWLOR, DAVID J LAWLOR, LISA L	-	1,179.27	1,046.24	2,225.51
LAWRENCE, PATRICIA	82.93	86.58	21.66	191.17
LAWRENCE, PATRICIA	104.59	105.06	38.99	248.64
LEBEL-RABITOY, JEANIE RABITOY, JON	110.79	105.06	38.99	254.84
LEDGER, NICOLE	-	-	45.32	45.32
LEE, JASPER J & MICHELLE L	-	105.06	38.99	144.05
LEIGHTON, FREDERICK LEIGHTON, BRENDA	-	-	45.28	45.28
LENENTINE, CHRISTOPHER P. LENENTINE, SALLY M.	-	62.32	45.49	107.81
LEVENSAILOR, GEORGE LEVENSAILOR, LINDA	-	-	51.99	51.99
LIBBY LAURIE	-	-	38.99	38.99
LILLIS, JOSEPH LILLIS, TABITHA	-	-	645.50	645.50
LINCOLN, TERRY & RACHEL	-	-	0.33	0.33
LINDAHL, JOHN	-	-	490.73	490.73
LORD, CARL W. SR. LORD, APRIL R.	312.52	294.50	216.61	823.63
LOWELL, DANIEL C. & CAROL C.	-	-	37.80	37.80
LYNCH, JOSEPH	-	-	0.18	0.18
M M PARKER SPECIAL NEEDS TRUST DESMOND, JED C. TRUSTEE	-	105.06	38.99	144.05
MACARTHUR, VERNA MCNALLY, KAREN	-	-	285.10	285.10
MACKAY REAL ESTATE AND CONSTRUCTION	-	442.34	355.24	797.58
MAILMAN, KEITH A. MAILMAN, MELISSA S.	-	127.22	64.98	192.20
MALENFANT, LOUIS & FAYE	-	-	51.99	51.99

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
MAPS, DBA STEPPING STONES	-	-	51.99	51.99
MARSH, DANIEL W	-	-	1,700.41	1,700.41
MAY, ALLISON D.	-	-	0.18	0.18
MCADAM, KEVIN	-	-	38.99	38.99
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	1,780.55	1,780.55
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	116.97	116.97
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	114.81	114.81
MCCARDY, PARKER & LABREE, KEVIN LABREE, MICHAEL & JEFFREY	-	-	45.44	45.44
MCKAY, WILLIAM & JANET	-	-	45.49	45.49
MCLAUGHLIN, SUSAN	-	-	0.71	0.71
MCNALLY, BRUCE MCNALLY, BEVERLY	-	-	1,795.72	1,795.72
MCNALLY, CARL & JEAN	-	-	38.99	38.99
MCNALLY, HERBERT & REGINA	-	-	167.28	167.28
MCNALLY, MARILYN	118.23	111.99	45.49	275.71
MCNALLY, MICHAEL J. MCNALLY, ALISON	-	-	45.33	45.33
MCNALLY, SHAUN	-	-	1,420.97	1,420.97
MCNALLY, SHAUN	-	-	1,910.52	1,910.52
MCNALLY, BRUCE & BEVERLY MCNALLY, SHAUN , FAITH, BRANDON, CULLE	-	-	38.99	38.99
MCNELLY, ROGER & PHYLLIS	-	-	0.18	0.18
MCPHETERS, KATRINA (FLANDERS) MCPHETERS, TABITHA/FORBES,	-	105.06	38.99	144.05
MERRY, KEVIN & DARCY	-	105.06	38.99	144.05
MICHAUD, DONALD L. MICHAUD, JUDITH	-	-	229.14	229.14
MILLER, DANIEL & SUSAN	-	-	2,800.80	2,800.80
MILLER, DANIEL & SUSAN	-	-	1,431.81	1,431.81
MILLER, PAUL & PATRICIA	-	-	38.99	38.99
MILLER, PAUL & PATRICIA	-	-	0.23	0.23
MIRAGLIUOLO, PAUL	-	-	0.64	0.64
MISHOU, CHRIS A.	-	-	0.23	0.23
MISHOU, JAY MISHOU SUSAN	-	-	38.99	38.99
MISHOU, JAY MISHOU, SUSAN	-	-	51.99	51.99
MOORE, CHARLES MOORE, ELIZABETH	-	-	51.99	51.99
MOORE, ELIZABETH MOORE, CHARLES	-	-	38.99	38.99
MOORE, JAMES R. MOORE, JAN M.	-	-	0.38	0.38
MOORE-ROBERTSON, PATRICIA	-	-	38.99	38.99
MORALES, REBECCA	-	-	1,126.38	1,126.38
MORGAN, MELLONY A.	-	-	444.06	444.06
MORRILL, BARRY	-	105.06	38.99	144.05
MORSE, CRAIG ETAL	-	-	0.13	0.13
MORTON, DIANA BITHER, ANNETTE	-	54.89	23.83	78.72
MOULTON, ELIZABETH C.	-	-	924.94	924.94
MOYSE, NADINE	-	-	2,182.59	2,182.59
MULLEN, CYNTHIA	-	-	9.44	9.44
NATIONSTAR MORTGAGE LLC.	-	-	1,490.29	1,490.29
NEAL, STACEY	-	-	38.99	38.99
NELSON, GARRY NELSON, DEBRA	-	-	38.99	38.99
NELSON, GUY & MELISSA	-	75.62	38.99	114.61
NELSON, SUSAN LYNN	-	-	51.99	51.99
NEUREUTHER, AARON & MARY	-	-	38.99	38.99

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
NEUREUTHER, AARON E. NEUREUTHER, MARY L.	-	-	51.99	51.99
NEUREUTHER, AARON E. NEUREUTHER, MARY L.	-	-	51.99	51.99
NICHOLS, STEPHEN NICHOLS, JUDITH	-	-	493.76	493.76
NICHOLS, WILLIAM NICHOLS, BELINDA	-	-	56.32	56.32
NORTHLAND TELEPHONE	-	-	890.28	890.28
NOYES, DAVID A JR.	-	-	875.25	875.25
NOYES, DAVID JR	-	-	179.79	179.79
OAKES, CAROLYN A	1,696.63	1,682.89	1,518.45	4,897.97
OBERT, LORRI J.	118.23	111.99	45.49	275.71
O'CLAIR, LINDA J.	-	118.92	38.99	157.91
O'CONNOR, PATRICIA	-	-	51.99	51.99
OCWEN LOAN SERVICING, LLC	-	-	238.27	238.27
ODGERS, ANNE H	-	-	2,055.65	2,055.65
ODGERS, ANNE HERSEY	-	-	32.50	32.50
OKKERSE, KENNETH & GRACE	-	-	51.99	51.99
OSBORN, BEVERLY	-	-	0.17	0.17
OSBORN, BEVERLY	-	-	0.17	0.17
OUELETTE, EDWARD OUELETTE, MARY H.	-	105.06	38.99	144.05
OVERMYER, HOLLY & ROBERT	-	-	996.51	996.51
OWINGS, MICHAEL & LINDA	-	-	0.60	0.60
PALMER, AMANDA ABBOTT, JOHN	-	-	23.83	23.83
PALMER, BETTY	-	-	38.99	38.99
PARADIS, FRANCES	-	-	195.52	195.52
PARADIS, FRANCES M	-	-	41.00	41.00
PARADIS, FRANCES M.	-	-	205.79	205.79
PARADY, DAVID JR. PARADY, JANETTE	-	-	318.01	318.01
PARENT, RICHARD L PARENT, JULIET A	-	-	51.99	51.99
PATTERSON, KATHY & JUSTIN	-	-	38.99	38.99
PELKEY, EUNICE S & JULIA WILLIAMS	-	-	650.76	650.76
PELLETIER, LOUIS J	-	287.51	357.41	644.92
PELLIN, DAVID	-	-	38.99	38.99
PERKINS, DEBBIE PERKINS, SARA E.	-	-	0.30	0.30
PERKINS, JOE & DEBBIE	-	-	0.30	0.30
PFEFFER-NEAL, KAREN	-	-	0.15	0.15
PHELPS, BERNARD JR PHELPS, JUNE	-	-	346.58	346.58
PHILLIPS, PETER T. PHILLIPS, PATRICIA W.	-	-	0.65	0.65
PIDHURNEY, JAMES & AMY	-	66.63	38.99	105.62
PITTINGER, LAWRENCE PITTINGER, DOREEN	-	-	51.99	51.99
PLISGA & DAY	-	-	0.57	0.57
POKORNY, ANITA POKORNY, DANIEL & SHANE	-	-	740.81	740.81
POMEROY, RONALD	68.23	105.06	38.99	212.28
PORTER, BRENT & SHERYL	-	-	844.79	844.79
PORTER, JASON	-	-	45.49	45.49
QUALEY, DAVID & REBECCA	-	-	51.99	51.99
QUALEY, H. PATRICK	-	-	0.35	0.35
QUALEY, PAUL QUALEY, SANDRA	-	-	38.97	38.97
QUALEY, PETER & MAUREEN QUALEY, FRANCIS	-	4,205.00	3,753.89	7,958.89
QUALEY, PETER & MAUREEN	-	4,108.55	3,792.88	7,901.43

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
QUINT, CYRIL & ANNETTE	-	-	51.99	51.99
REEVES, JONATHAN	-	-	45.49	45.49
RICKARDS, TERRY	-	118.92	51.99	170.91
RIVER CAFE INC C/O PETER CONNELLY	-	-	1,323.50	1,323.50
ROBERTSON, LISA	-	-	1,998.95	1,998.95
ROBERTSON, LISA M.	-	105.06	38.99	144.05
ROBINSON, EVELYN	-	-	114.18	114.18
ROBINSON, ROBERT & SHERRY	-	-	0.51	0.51
ROBINSON, TERRANCE	83.48	195.16	123.47	402.11
ROCKWELL, BRENT & KAREN	-	-	93.15	93.15
ROCKWELL, BRENT & KAREN	-	-	716.99	716.99
ROCKWELL, BRENT & KAREN	-	-	129.97	129.97
ROCKWELL, BRENT M. ETAL ROCKWELL, KAREN T	-	-	38.99	38.99
ROCKWELL, JANET & MARTY	-	-	38.99	38.99
ROCKWELL, ROBERT AND ANGELA	-	-	0.29	0.29
RODRIGUEZ, KIMBERLY I. ROBERTS, RANDALL S.	-	118.92	51.99	170.91
ROGERS, BENJAMIN	-	-	51.99	51.99
ROSSIGNOL, WAYNE ROSSIGNOL, DEBORAH	110.86	105.06	38.99	254.91
ROUSE DEBRA	-	-	45.49	45.49
ROY, MARK	70.05	111.99	45.49	227.53
ROYER, EDWIN ETAL	-	101.23	38.99	140.22
RUSH, DENNIS & LYNN RODGERSON, DOUG & BRENDA	-	-	23.83	23.83
RUSH, GREGORY & TARA	-	-	1,572.60	1,572.60
RUSSELL, DANIEL E	-	502.40	411.56	913.96
RUSSELL, LYNN G	-	-	56.32	56.32
RUSSO, MATTHEW A. RUSSO, HEATHER K.	-	-	38.96	38.96
RUSSO, MATTHEW A. RUSSO, HEATHER K.	-	-	38.96	38.96
RYAN, DANA RYAN, LYNN	-	-	428.89	428.89
RYAN, DANA R	-	-	927.10	927.10
RYAN, GREGORY	-	-	266.44	266.44
RYAN, GREGORY J & BETH A	-	-	1,065.73	1,065.73
RYAN, GREGORY J & BETH A	-	-	266.44	266.44
RYAN, GREGORY J & BETH A	-	-	892.44	892.44
RYAN, MICHAEL F RYAN, MERLYNE R	-	-	3.73	3.73
SAMIA, RICHARD & BONNIE	-	-	324.92	324.92
SAMIA, RICHARD & BONNIE	-	-	467.84	467.84
SANDERS, HILLARY & LEGASSEY, EUGENE	-	-	38.99	38.99
SANDERS, ROGER AND LAURIE	-	105.06	38.99	144.05
SANFORD, WAYNE SANFORD, VADA	-	-	675.83	675.83
SAUCIER, TIMMY	-	-	2,363.24	2,363.24
SCHMIDT, KEVIN SCHMIDT, CHRISTINE	-	-	1,436.14	1,436.14
SCIUCCO, BENJAMIN J.	-	0.12	145.14	145.26
SECRETARY OF VETERANS AFFAIRS	-	-	1,111.22	1,111.22
SELLIN, JAMES & KAREN	-	1,359.47	1,215.20	2,574.67
SENECHAL, EUGENE & LINDA	-	144.34	75.82	220.16
SENF, KARL & CHRISTA	-	-	1,895.36	1,895.36
SHAW, SOLOMON SHAW, MONICA	-	-	56.26	56.26
SHERMAN, AMASA, & JOYCE	-	105.06	38.99	144.05

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
SHIELDS, MARY	-	-	38.99	38.99
SHIELDS, MARY	-	-	236.25	236.25
SHIPPS, LEAH	-	-	12.88	12.88
SILLIBOY, ROSELLA	-	-	38.99	38.99
SIROIS, GUILFORD SR SIROIS, DONNA	-	-	691.57	691.57
SKOLFIELD, ALFRED & CLEO IRELAND, TRACI	-	-	363.91	363.91
SLEEPER, DAKOTA & WILLIAM	-	-	203.62	203.62
SLEEPER, VAUGHN & MARY	-	3,775.46	3,504.78	7,280.24
SMALL, DEBORAH	-	-	1,729.82	1,729.82
SMITH, BARRY & LOIS	-	-	451.19	451.19
SMITH, BARRY W. & LOIS A.	-	-	626.01	626.01
SMITH, JOYCE MCCARTHY, DARLENE	-	513.96	639.01	1,152.97
SMITH, SUSAN T AND STEPHANIE MCLELLAN SMITH	-	-	0.22	0.22
SMITH, DIRK & ANGELA	-	-	499.87	499.87
SOOHEY, ROBERT SOOHEY, THERESA	-	3.03	6.50	9.53
SOOHEY, ROBERT SOOHEY, THERESA	-	-	3,424.05	3,424.05
SOOHEY, ROBERT SOOHEY, THERESA	-	-	38.83	38.83
SPEICHER, JENNIFER	-	-	38.99	38.99
SPRAGUE, FRED & MYRNA	-	-	38.99	38.99
ST. PETER, TERRY & LINDA	-	-	51.99	51.99
STAIRS, DEAN H	-	-	729.99	729.99
STAIRS, KENNETH	-	-	602.18	602.18
STAPLES, DARLENE JONES, RHONDA L	-	-	64.98	64.98
STARRETT, CHRISTINE STARRETT, IRVEN	-	-	38.99	38.99
STEVENS, GIFFORD LABREE, ANNABELLE	-	-	45.49	45.49
STEVENS, JOHN	-	-	1,594.26	1,594.26
STILES, STEPHEN & LINDA	125.62	118.92	51.99	296.53
STITHAM, DONALD STITHAM, JEANETTE	-	-	1,800.58	1,800.58
STROUT, STEPHEN & SUZANNE	-	-	152.97	152.97
STUBBS, ANGELA-MARIE STUBBS, RYDER T.	-	105.06	38.99	144.05
SUMMERS, PATRICIA K	-	-	45.49	45.49
TAPLEY, CHARLES BERNIER STEVEN	-	-	51.80	51.80
TAPLEY, TIMOTHY TAPLEY, REBECCA	-	-	45.49	45.49
TARDIF, JEANETTE E TARDIF, PHILIP M	-	-	51.99	51.99
TARDY, DIANE ROACH, ELIZABETH, SPRUCE, SUZANNE	-	-	3,368.32	3,368.32
TARR, JAMES & JEANNINE	-	-	45.49	45.49
THERIAULT, ANDREW J. & CONNIE A.	-	-	75.64	75.64
THERIAULT, MICHAEL E. THERIAULT, HEIDI A.	-	-	832.18	832.18
THOMAS, GARY & PAULA	-	-	1,613.13	1,613.13
THOMAS, KURT D. & DONNA	-	118.92	51.99	170.91
THOMPSON, PAMELA & PAUL	-	-	0.49	0.49
THOMPSON, PAMELA & PAUL	-	-	0.49	0.49
THORNE, THOMAS	-	-	2,720.13	2,720.13
THORNTON, LESLIE	-	-	45.49	45.49
TIERNEY, PETER & LILLIAN	118.23	111.99	45.49	275.71
TOMPKINS, JUNE DILL, JEREMY	-	-	45.33	45.33
TONER PATRICK JR. & REBECCA	-	-	390.62	390.62
TORFASON, DAWN M.	-	234.43	160.29	394.72

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
TOWNSEND, GARTH	-	-	857.48	857.48
TREADWELL, HOWARD, TREADWELL, BARBARA	-	111.99	45.49	157.48
TREFETHEN, JASON D. & JADE A. TREFETHEN, JOHN D. III	125.62	118.92	51.99	296.53
TRICKEY, JOEL TRICKEY, JACE	-	-	21.66	21.66
TULLER, ANNE M. MACARTHUR, YVETTE M.	-	-	38.99	38.99
TURNER, ROBERT	-	-	0.22	0.22
VALENOTI, THOMAS	-	-	0.13	0.13
VANAGS, JOHN	-	-	1,311.91	1,311.91
VANDINE, ARTHUR & MAUDE	-	-	0.25	0.25
VANDINE, ARTHUR & MAUDE	-	-	0.18	0.18
VAUGHN WALKER CORP	-	308.35	229.61	537.96
VAUGHN WALKER CORP	-	9,347.96	8,705.63	18,053.59
VAUGHN WALKER CORP	-	831.82	721.32	1,553.14
VAUGHN WALKER CORP	-	831.82	721.32	1,553.14
VEYSEY, ROBIN	-	-	2,210.27	2,210.27
VINING, MICHAEL VINING, HOLLY	-	-	2.49	2.49
VIOLETTE, PAUL VIOLETTE, LINDA & ETAL	-	-	38.99	38.99
VOSBURG, LAURIE	-	-	51.99	51.99
WALKER, BENJAMIN L. WALKER, EMILY LAWLOR	-	-	51.99	51.99
WALKER, DEBRA	-	1.41	38.99	40.40
WALKER, DEBRA	-	-	38.99	38.99
WALKER, JESSICA	-	-	51.97	51.97
WALKER, WARREN	-	-	38.99	38.99
WARD, CORNELIUS A. WARD, JUDITH	-	-	2.13	2.13
WARREN TEE DEVELOPMENT %WARREN WALKER	-	620.23	522.04	1,142.27
WASHBURN HOLLY ETAL	-	-	64.98	64.98
WASHBURN, HOLLY WITHAM, MICHAEL & EDWARD	-	-	45.49	45.49
WASHBURN, HOLLY WITHAM, MICHAEL	-	-	64.98	64.98
WASHBURN, LEWIS & LEITA	-	-	38.99	38.99
WATSON, ALLISON A WATSON MICHAEL L	-	-	51.76	51.76
WEBB, CYNTHIA C	-	-	569.69	569.69
WEBSTER, BARRY & SHARON	-	105.06	38.99	144.05
WEBSTER, ERIC	-	-	38.90	38.90
WEEKS, ALTA	-	-	0.13	0.13
WEEKS, ALTA	-	-	0.15	0.15
WENZ, RANDALL WENZ, GENEVIEVE	-	-	51.99	51.99
WENZLOFF, JOSHUA D. BOTTING, ANGELA M.	-	276.81	203.62	480.43
WHITAKER, KAY L.	-	-	45.49	45.49
WHITAKER, KAY LYNN	-	-	45.49	45.49
WHITE, STEVEN M WHITE, RHONDA L.	69.25	86.58	21.66	177.49
WHITTAKER, GAIL	-	-	0.29	0.29
WHITTEMORE, CARLTON E. JR WHITTEMORE, PRISCILLA E	-	-	1,101.16	1,101.16
WHITTEMORE, P., CROOKER, K CANNOLA, L	-	-	45.49	45.49
WILLARD, LINDA	-	75.95	38.99	114.94
WILLARD, LINDA	-	118.92	51.99	170.91
WILLARD, LINDA	-	118.92	51.99	170.91
WILLIAMS, VIVIAN V.	-	-	49.19	49.19
WILLIGAR, CLAYTON JR.	110.86	105.06	38.99	254.91

TOWN OF ISLAND FALLS
UNCOLLECTED REAL ESTATE PROPERTY TAXES AS OF 12/31/2014

NAME	2012	2013	2014	Total
WING, JOSEPH S.; WING, MICHAEL R. SNYDER, WILLIAM	-	-	558.77	558.77
WITHAM, EDWARD, SR. WITHAM, MICHAEL, II	-	-	38.99	38.99
WITHAM, EDWARD, SR. WITHAM, MICHAEL, II	-	-	45.49	45.49
WITHAM, RUTH F. WITHAM, MICHAEL E. SR.	-	-	45.49	45.49
WOODWORTH, STEVEN WOODWORTH, KIMBERLEE	-	-	38.99	38.99
WOZMAK, DAVID WOZMAK, ALISON HOBBS	-	-	56.32	56.32
YAKUSIK, RICHARD	-	-	10.93	10.93
YORK, JESSICA G.	91.19	86.58	21.66	199.43
YORK, JOHN-MARY COREY LYNN RYAN	-	-	14.32	14.32
YOST, SHARON	-	118.92	51.99	170.91
ZABIEREK, ROBERT ZABIEREK, SUSANNA	-	-	64.98	64.98
ZANARDI, SUE A.	-	-	51.99	51.99
Total Taxes and Interest Owed:	\$10,430.23	\$59,907.13	\$202,915.57	\$273,252.93
Total Uncollected Accounts:	52	174	588	814

TOWN OF ISLAND FALLS
UNCOLLECTED PERSONAL PROPERTY TAXES REPORT
AS OF 12/31/2014

Town of Island Falls
Uncollected Personal Property Taxes as of December 31, 2014

NAME	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	TOTAL
BIRCH POINT, INC	-	-	-	-	-	-	-	-	-	7.24	7.24
BISHOP, CRAIG H. & HEIDI	-	-	-	88.03	82.32	91.92	93.60	102.24	102.24	102.48	662.83
G. R. PORTER & SONS	-	-	-	-	-	-	-	315.99	315.99	316.73	948.71
GRAYHAWK LEASING LLC	-	-	-	-	-	-	-	-	137.39	139.78	277.17
PITNEY BOWES GLOBAL FINANCIAL SER	-	-	-	-	-	-	25.32	-	-	-	25.32
PORTER'S RESTAURANT	-	-	-	-	-	-	-	315.50	315.50	-	631.00
RYAN GREGORY J	-	-	-	-	-	-	-	-	-	64.05	64.05
VA JO WA GOLF COURSE	-	-	1,886.58	2,949.99	2,758.58	778.35	792.58	865.74	865.74	867.77	11,765.33
VA JO WA GOLF COURSE RESTAURANT	-	-	-	173.13	161.90	85.60	87.17	776.81	776.81	778.63	2,840.05
VAUGHN WALKER CORP	1,821.11	2,089.79	-	-	-	-	-	-	-	-	3,910.90
WORLDWID VACATIONS	-	-	177.04	146.72	-	-	-	-	-	-	323.76

Total Taxes Owed:	\$1,821.11	\$2,089.79	\$2,063.62	\$3,357.87	\$3,002.80	\$ 955.87	\$ 998.67	\$2,376.28	\$2,513.67	\$2,276.68	\$21,456.36
Total Uncollected Accounts:	1	1	2	4	3	3	4	5	6	7	36

2015 TOWN OF ISLAND FALLS PROPOSED BUDGET

Town of Island Falls
2015 Proposed Budget

Department	2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.	% + or (-)
Administration	131,245	129,658	1,587	127,609	(3,636)	127,609	127,609	127,609	127,609	-2.77%
Planning Board	10,015	9,102	913	10,015	0	10,015	10,015	10,015	10,015	0.00%
Contractual Services	27,265	25,834	1,431	23,536	(3,729)	23,536	23,536	23,536	23,536	-13.68%
Tax Equalization	2,500	2,500	0	2,500	0	2,500	2,500	2,500	2,500	0.00%
Appointments	915	915	0	1,185	270	1,185	1,185	1,185	1,185	29.51%
Town Office Operations	82,430	80,770	1,660	62,170	(20,260)	62,170	62,170	62,170	62,170	-24.58%
Insurance	62,113	36,279	25,834	41,375	(20,738)	41,375	41,375	41,375	41,375	-33.39%
Legal	4,500	4,500	0	9,500	5,000	9,500	9,500	9,500	9,500	111.11%
Fire Department	60,411	46,795	13,616	58,952	(1,459)	59,490	59,490	59,490	59,490	-1.52%
Ambulance Department	126,270	114,566	11,704	125,832	(438)	125,632	125,632	125,632	125,632	-0.51%
Lights & Decorations	15,250	13,520	1,730	16,258	1,008	16,258	16,258	16,258	16,258	6.61%
Hydrant Rental	60,000	60,000	0	60,000	0	60,000	60,000	60,000	60,000	0.00%
Public Works	121,200	121,200	0	178,811	57,611	178,811	178,811	178,811	178,811	47.53%
Health & Sanitation	30,284	29,653	631	20,820	(9,464)	20,820	20,820	20,820	20,820	-31.25%
General Assistance	2,500	1,046	1,454	2,500	0	2,500	2,500	2,500	2,500	0.00%
Recreation Department	16,148	9,119	7,029	14,998	(1,150)	14,998	14,998	14,998	14,998	-7.12%
Cemeteries	9,100	8,910	190	0	(9,100)	0	0	0	0	-100%
Debt Service	15,000	15,000	0	27,723	12,723	27,723	27,723	27,723	27,723	84.82%
Abatements	5,000	4,498	502	5,000	0	5,000	5,000	5,000	5,000	0.00%
Unclassifieds(Donations)	2,000	2,000	0	1,500	(500)	1,500	1,500	1,500	1,500	-25.00%
Library	10,000	10,000	0	10,000	0	10,000	10,000	10,000	10,000	0.00%
Capital Outlay	30,000	30,000	0	32,000	2,000	32,000	32,000	32,000	32,000	6.67%
Totals:	824,146	755,865	68,281	832,284	8,138	832,622	832,622	832,622	832,622	1.03%
School Assessment (est)	769,089	757,074	12,015	812,000	42,911	812,000	812,000	812,000	812,000	5.58%
County Tax (est)	68,892	68,892	0	70,350	1,458	70,350	70,350	70,350	70,350	2.12%
Totals:	837,981	825,966	12,015	882,350	44,369	882,350	882,350	882,350	882,350	5.29%
Total Budget:	1,662,127	1,581,831	80,296	1,714,634	52,507	1,714,972	1,714,972	1,714,972	1,714,972	3.18%

**Town of Island Falls
2015 Budget**

Department	Item	Article #	Account #	2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Percent Increase/ (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.		
Administration															
	Manager Salary	4	41-41126	46,410	46,410	0	47,802	1,392	3.0%	47,802	47,802	47,802	47,802		
	Office Staff Salaries	4	41-41115	42,981	42,714	267	43,530	549	1.3%	43,530	43,530	43,530	43,530		
	Selectmen Salary	4	41-41140	4,600	4,600	0	4,600	0	0.0%	4,600	4,600	4,600	4,600		
	General Laborer-Cleaning	4	41-41010	13,000	12,942	58	7,213	(5,787)	-44.5%	7,213	7,213	7,213	7,213		
	Employee Benefits	4	41-41135	4,261	3,659	602	4,388	127	3.0%	4,388	4,388	4,388	4,388		
	Employer FICA Withholding	4	41-41130	8,185	7,237	948	8,051	(134)	-1.6%	8,051	8,051	8,051	8,051		
	Mileage	4	41-41160	2,500	2,633	(133)	2,500	0	0.0%	2,500	2,500	2,500	2,500		
	Training	4	41-41160	2,500	2,834	(334)	3,500	1,000	40.0%	3,500	3,500	3,500	3,500		
	Ballot Clerks	4	41-41145	3,000	2,863	137	2,100	(900)	-30.0%	2,100	2,100	2,100	2,100		
	Dues & Memberships	4	41-41200	3,808	3,766	42	3,925	117	3.1%	3,925	3,925	3,925	3,925		
	Sub-total:			131,245	129,658	1,587	127,609	(3,636)	-2.77%	127,609	127,609	127,609	127,609	-2.77%	
Planning Board															
	CEO	5	41-41150	8,300	7,854	446	8,300	0	0.00%	8,300	8,300	8,300	8,300		
	Ordinance	5	47-47500	950	800	150	950	0	0.00%	950	950	950	950		
	Employer FICA Withholding	5	41-41130	765	448	317	765	0	0.00%	765	765	765	765		
	Sub-total:			10,015	9,102	913	10,015	0	0.00%	10,015	10,015	10,015	10,015	0.00%	
Contractual Services															
	Grants Development	4		0	0	0	1,000	1,000	-100.00%	1,000	1,000	1,000	1,000		
	Trio	4	41-41230	10,000	9,285	715	8,500	(1,500)	-15.00%	8,500	8,500	8,500	8,500		
	Assessing	4	47-47001	6,000	6,100	(100)	6,700	700	11.67%	6,700	6,700	6,700	6,700		
	Employer FICA Withholding	4	41-41130	383	467	(84)	436	436	13.84%	436	436	436	436		
	Auditing/Consultation	4	41-41165	5,800	4,900	900	5,400	(400)	-6.90%	5,400	5,400	5,400	5,400		
	Mowing	4	41-41060	5,082	5,082	0	0	(5,082)	-100.00%	0	0	0	0		
	Penobscot Valley Humane	4		0	0	0	1,500	1,500	100.00%	1,500	1,500	1,500	1,500		
	Sub-total:			27,265	25,834	1,431	23,536	(3,729)	-13.68%	23,536	23,536	23,536	23,536	-13.68%	
Tax Equalization															
	Tax Equalization	7	47-47000	2,500	2,500	0	2,500	0	0.00%	2,500	2,500	2,500	2,500		
	Sub-total:			2,500	2,500	0	2,500	0	0.00%	2,500	2,500	2,500	2,500	0.00%	
Appointments															
	Animal Control	4	43-43900	500	500	0	760	260	52.00%	760	760	760	760		
	Health Officer	4	41-41220	350	350	0	350	0	0.00%	350	350	350	350		
	Employer FICA Withholding	4	41-41130	65	65	0	75	10	15.38%	75	75	75	75		
	Sub-total:			915	915	0	1,185	270	29.51%	1,185	1,185	1,185	1,185	29.51%	

80

Page 3 of 7

**Town of Island Falls
2015 Budget**

Department	Item	Article #	Account #	2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Percent Increase/ (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.		
Fire Department	Salaries	9	43-43125	19,377	17,375	2,002	19,500	123	0.63%	20,000	20,000	20,000	20,000		
	Employer FICA Withholding	9	41-41130	1,482	1,329	153	1,492	10	0.66%	1,530	1,530	1,530	1,530		
	Heating	9	43-43110	3,300	3,503	(203)	3,500	200	6.06%	3,500	3,500	3,500	3,500		
	Telephone & Internet	9	43-43100	750	498	252	550	(200)	-26.67%	550	550	550	550		
	Electricity	9	43-43115	900	968	(68)	1,100	200	22.22%	1,100	1,100	1,100	1,100		
	Water	9	43-43105	350	272	78	350	0	0.00%	350	350	350	350		
	Office/Bldg. Supplies	9	43-43130	1,475	250	1,225	1,475	0	0.00%	1,475	1,475	1,475	1,475		
	Petrol	9	43-43120	3,000	1,337	1,663	3,000	0	0.00%	3,000	3,000	3,000	3,000		
	Fire Equipment	9	43-43160	13,816	12,088	1,728	12,100	(1,716)	-12.42%	12,100	12,100	12,100	12,100		
	Training	9	43-43170	1,300	1,062	238	2,000	700	53.85%	2,000	2,000	2,000	2,000		
	Dues & Memberships	9	43-43135	350	55	295	350	0	0.00%	350	350	350	350		
	Office Repair/Renovation	9	43-43010	4,150	350	3,800	1,500	(2,650)	-63.86%	1,500	1,500	1,500	1,500		
	Truck Maintenance	9	43-43165	4,990	3,150	1,840	5,825	835	16.73%	5,825	5,825	5,825	5,825		
	Equipment Repairs	9	43-43140	3,200	2,702	498	4,100	900	28.13%	4,100	4,100	4,100	4,100		
	Physicals & Immunizations	9	43-43175	400	285	115	500	100	25.00%	500	500	500	500		
	911 Dispatch	9	43-43145	1,571	1,571	0	1,610	39	2.48%	1,610	1,610	1,610	1,610		
	Sub-total:			60,411	46,795	13,616	58,952	(1,459)	-2.42%	59,490	59,490	59,490	59,490	-1.52%	
Ambulance Department	Salaries	10	43-43200	86,000	83,181	2,819	88,762	2,762	3.21%	88,762	88,762	88,762	88,762		
	Employer FICA Withholding	10	41-41130	6,579	6,363	216	6,790	211	3.21%	6,790	6,790	6,790	6,790		
	Heating	10	43-43219	3,500	3,624	(124)	3,500	0	0.00%	3,300	3,300	3,300	3,300		
	Telephone & Internet	10	43-43215	600	498	102	550	(50)	-8.33%	550	550	550	550		
	Electricity	10	43-43216	850	968	(118)	1,100	250	29.41%	1,100	1,100	1,100	1,100		
	Water	10	43-43218	350	272	78	350	0	0.00%	350	350	350	350		
	Petrol	10	43-43220	5,200	3,226	1,974	5,200	0	0.00%	5,200	5,200	5,200	5,200		
	Office Supplies	10	43-43230	300	201	99	300	0	0.00%	300	300	300	300		
	Dues & Memberships	10	43-43210	250	220	30	250	0	0.00%	250	250	250	250		
	EMS License	10	43-43265	300	250	50	320	20	6.67%	320	320	320	320		
	911 Dispatch	10	43-43260	1,571	1,571	0	1,610	39	2.48%	1,610	1,610	1,610	1,610		
	Monitor Contract	10	43-43261	2,100	1,999	101	2,100	0	0.00%	2,100	2,100	2,100	2,100		
	ALS Backup	10	43-43225	1,000	0	1,000	1,000	0	0.00%	1,000	1,000	1,000	1,000		
	Training	10	43-43240	5,500	3,074	2,426	2,000	(3,500)	-63.64%	2,000	2,000	2,000	2,000		
	Uniforms	10	43-43270	800	391	409	500	(300)	-37.50%	500	500	500	500		
	Vehicle Repairs/Maint.	10	43-43245	4,500	3,701	799	4,500	0	0.00%	4,500	4,500	4,500	4,500		
	Radios & Pagers	10	43-43285	620	742	(122)	800	180	29.03%	800	800	800	800		
	Ambulance Supplies	10	43-43230	5,000	3,211	1,789	5,000	0	0.00%	5,000	5,000	5,000	5,000		
	Oxygen	10	43-43235	1,250	1,074	176	1,200	(50)	-4.00%	1,200	1,200	1,200	1,200		
	Sub-total:			126,270	114,566	11,704	125,832	(438)	-0.35%	125,632	125,632	125,632	125,632	-0.51%	

**Town of Island Falls
2015 Budget**

Department	Item	Article #	Account #	2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Percent Increase/ (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.		
Street Lights	Street Lights	12	43-43060	13,500	11,945	1,555	14,108	608	4.50%	14,108	14,108	14,108	14,108		
Christmas Lighting	Christmas Lights	12	49-49003	750	216	534	750	0	0.00%	750	750	750	750		
Decorative Supplies	Decorative Supplies/Flags	12	49-49036	1,000	1,359	(359)	1,400	400	40.00%	1,400	1,400	1,400	1,400		
	Sub-total:			15,250	13,520	1,730	16,258	1,008	6.61%	16,258	16,258	16,258	16,258	6.61%	
Hydrant Rental	Hydrant Rental	11	43-43050	60,000	60,000	0	60,000	0	0.00%	60,000	60,000	60,000	60,000		
	Sub-total:			60,000	60,000	0	60,000	0	0.00%	60,000	60,000	60,000	60,000	0.00%	
Public Works(New division encompassing Buildings & Grounds, Highways & Cemeteries)															
Highways	Gravel	13	42-42145	1,000	2,160	(1,160)	2,000	1,000	100.00%	2,000	2,000	2,000	2,000		
	Salt	13	42-42030	7,000	7,000	0	7,739	739	10.56%	7,739	7,739	7,739	7,739		
	Erosion Control	13	42-42120	1,500	1,500	0	1,500	0	0.00%	1,500	1,500	1,500	1,500		
	Cold & Hot Patch	13	42-42120	6,000	6,018	(18)	6,000	0	0.00%	6,000	6,000	6,000	6,000		
	Culverts	13	42-42110	6,000	4,792	1,208	6,000	0	0.00%	6,000	6,000	6,000	6,000		
	Equipment Rental	13	42-42100	5,000	5,000	0	5,000	0	0.00%	5,000	5,000	5,000	5,000		
	Boat Landing/Park	13	42-42105	400	400	0	0	(400)	-100.00%	0	0	0	0		
	Contract Plowing	13	42-42010	85,000	84,999	1	85,254	254	0.30%	85,254	85,254	85,254	85,254		
	Signage	13	42-42115	1,000	1,381	(381)	1,500	500	50.00%	1,500	1,500	1,500	1,500		
	Roadside Mowing	13	42-42140	1,500	1,500	0	1,500	0	0.00%	1,500	1,500	1,500	1,500		
	Street Sweeping	13	42-42130	6,800	6,450	350	6,800	0	0.00%	6,800	6,800	6,800	6,800		
	Beaver Control/Brushing	13		0	0	0	350	350	100.00%	350	350	350	350		
	Rebuild Portion of Dow Farm	13		0	0	0	20,000	20,000	100.00%	20,000	20,000	20,000	20,000		
from reserves	Paving Parking Lot/Paint			76,120	76,120	0									
Buildings & Grounds															
	Salaries	13	New	0	0	0	10,636	10,636	100.00%	10,636	10,636	10,636	10,636		
	Employer FICA Withholding	13	New	0	0	0	814	814	100.00%	814	814	814	814		
	Diesel	13	New	0	0	0	700	700	100.00%	700	700	700	700		
	Gasoline	13	New	0	0	0	305	305	100.00%	305	305	305	305		
	Tractor Services & Repairs	13	New	0	0	0	500	500	100.00%	500	500	500	500		
	Minor Equipment Repairs/Service	13	New	0	0	0	300	300	100.00%	300	300	300	300		
	General Supply & Tools	13	New	0	0	0	275	275	100.00%	275	275	275	275		
	Tires	13	New	0	0	0	75	75	100.00%	75	75	75	75		
	Equipment Supplies	13	New	0	0	0	4,700	4,700	100.00%	4,700	4,700	4,700	4,700		
	Paint	13	New	0	0	0	125	125	100.00%	125	125	125	125		
	Lubricants	13	New	0	0	0	350	350	100.00%	350	350	350	350		
	Shop Supplies	13	New	0	0	0	250	250	100.00%	250	250	250	250		
	Garbage Fees	13	New	0	0	0	300	300	100.00%	300	300	300	300		
	General Maintenance	13	41-41215	0	0	0	2,900	2,900	100.00%	2,900	2,900	2,900	2,900		
	Renovations	13	41-41215	0	0	0	10,500	10,500	100.00%	10,500	10,500	10,500	10,500		
Parks															
	Baseball Field Maintenance	13	New	0	0	0	500	500	100.00%	500	500	500	500		
	Cleaves Street Park	13	New	0	0	0	500	500	100.00%	500	500	500	500		
	Boat Landing Maintenance	13	42-42105	0	0	0	400	400	100.00%	400	400	400	400		
Cemetery															
	Operations (Grave Marking, etc)	13	49-49001	0	0	0	1,038	1,038	100.00%	1,038	1,038	1,038	1,038		
	Sub-total:			121,200	121,200	0	178,811	57,611	47.53%	178,811	178,811	178,811	178,811	47.53%	

**Town of Island Falls
2015 Budget**

Department	Item			2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Percent Increase/ Decrease	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.		
Health & Sanitation															
	N.K.V. Solid Waste Disposal	14	44-44040	24,834	24,834	0	19,820	(5,014)	-20.19%	19,820	19,820	19,820	19,820		
	Municipal Waste	14	44-44040	1,450	740	710	500	(950)	-65.52%	500	500	500	500		
	Leach Field Mowing	14	44-44040	500	500	0	0	(500)	-100.00%	0	0	0	0		
	Leach Field Operations	14	44-44040	500	579	(79)	500	0	0.00%	500	500	500	500		
Move to Capital Outlay	Building Demolition	14	44-44010	3,000	3,000	0	0	(3,000)	-100.00%	0	0	0	0		
	Sub-total:			30,284	29,653	631	20,820	(9,464)	-31.25%	20,820	20,820	20,820	20,820	-31.25%	
General Assistance															
	Utilities	15	45-45000	300	0	300	300	0	0.00%	300	300	300	300		
	Food	15	45-45000	425	242	183	425	0	0.00%	425	425	425	425		
	Rent	15	45-45000	425	0	425	425	0	0.00%	425	425	425	425		
	Fuel	15	45-45000	1,350	804	546	1,350	0	0.00%	1,350	1,350	1,350	1,350		
	Sub-total:			2,500	1,046	1,454	2,500	0	0.00%	2,500	2,500	2,500	2,500	0.00%	
Recreation Department															
	Salary	16	41-41015	5,850	4,712	1,138	5,850	0	0.00%	5,850	5,850	5,850	5,850		
	Employer FICA Withholding	16	41-41130	448	360	88	448	0	0.00%	448	448	448	448		
	Summer/Winterfest	16	49-49002	2,500	2,500	0	2,000	(500)	-20.00%	2,000	2,000	2,000	2,000		
	Equipment/Events	16	49-49010	2,000	780	1,220	1,350	(650)	-32.50%	1,350	1,350	1,350	1,350		
	Heating Fuel	16	41-41880	2,500	567	1,933	2,500	0	0.00%	2,500	2,500	2,500	2,500		
	Cleaning	16	41-41125	2,000	0	2,000	2,000	0	0.00%	2,000	2,000	2,000	2,000		
	Electricity	16	41-41100	650	0	650	650	0	0.00%	650	650	650	650		
	IF Senior Club	16	49-49017	200	200	0	200	0	0.00%	200	200	200	200		
	Sub-total:			16,148	9,119	7,029	14,998	(1,150)	-7.12%	14,998	14,998	14,998	14,998	-7.12%	
Cemeteries															
	Mowing	17	49-49001	8,500	8,500	0	0	(8,500)	-100.00%	0	0	0	0		
	Grave Repair	17	49-49001	600	410	190	0	(600)	-100.00%	0	0	0	0		
	Sub-total:			9,100	8,910	190	0	(9,100)	-100.00%	0	0	0	0	-100.0%	
Debt Service															
	Sand Salt Shed	18	49-49031	15,000	15,000	0	15,000	0	0.00%	15,000	15,000	15,000	15,000		
	John Deere Lease	18		0	0	0	12,723	12,723	100.00%	12,723	12,723	12,723	12,723		
	Sub-total:			15,000	15,000	0	27,723	12,723	84.82%	27,723	27,723	27,723	27,723	84.82%	
Abatelements															
		22	57-31500	5,000	4,498	502	5,000	0	0.00%	5,000	5,000	5,000	5,000		
	Sub-total:			5,000	4,498	502	5,000	0	0.00%	5,000	5,000	5,000	5,000	0.00%	
Unclassifieds(Donations)															
	IF Historical Society	20	49-49017	2,000	2,000	0	1,500	(500)	-33.33%	1,500	1,500	1,500	1,500		
	Sub-total:			2,000	2,000	0	1,500	(500)	-33.33%	1,500	1,500	1,500	1,500	-25.00%	

**Town of Island Falls
2015 Budget**

Department	Item			2014 Budget	2014 Actual	Variance Positive (Negative)	2015 Proposed	Increase or (Decrease)	Percent Increase/ Decrease	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.		
Library	Library	19	48-48000	10,000	10,000	0	10,000	0	0.00%	10,000	10,000	10,000	10,000		
	Sub-total:			10,000	10,000	0	10,000	0	0.00%	10,000	10,000	10,000	10,000	0.00%	
Capital Outlay															
	Fire Department Res.	21		2,500	2,500	0	2,500	0	0.00%	2,500	2,500	2,500	2,500		
	Fire Department Truck Res.	21		7,500	7,500	0	7,500	0	0.00%	7,500	7,500	7,500	7,500		
	Ambulance Reserve	21		5,000	5,000	0	5,000	0	0.00%	5,000	5,000	5,000	5,000		
	Demolition	21		0	0	0	2,000	2,000	-100.00%	2,000	2,000	2,000	2,000		
	Capital Reserves	21		15,000	15,000	0	15,000	0	0.00%	15,000	15,000	15,000	15,000		
	Sub-total:			30,000	30,000	0	32,000	2,000	6.67%	32,000	32,000	32,000	32,000		
Total Municipal Budget				824,146	755,865	68,281	832,284	8,138	0.99%	832,622	832,622	832,622	832,622	1.03%	
	RSU/COUNTY ESTIMATES														
School Assessment (est)	2014 RSU 50		40-40000	769,089	757,074	12,015	812,000	42,911	5.58%	812,000	812,000	812,000	812,000		
County Tax (est)	2014 County Tax		46-46000	68,892	68,892	0	70,350	1,458	2.12%	70,350	70,350	70,350	70,350		
	Sub-total:			837,981	825,966	12,015	882,350	44,369	5.29%	882,350	882,350	882,350	882,350	5.29%	
Total 2015 Est. Budget				1,662,127	1,581,831	80,296	1,714,634	52,507	3.16%	1,714,972	1,714,972	1,714,972	1,714,972	3.18%	

2015 TOWN OF ISLAND FALLS PROPOSED REVENUE BUDGET

**Town of Island Falls
2015 Revenue Budget**

Department	Item	Article #	2014 Budget	2014 Actual	Variance (Positive) Negative	2015 Proposed	Increase or (Decrease)	Percent Increase/ (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.
Revenues												
	Homestead Exemption	35	24,728	24,969	(241)	23,568	(1,160)	-4.69%	23,568	23,568	23,568	23,568
	Bete	35	1,000	6	994	0	(1,000)	-100.00%	0	0	0	0
	State Revenue Sharing	35	56,722	57,770	(1,048)	57,425	703	1.24%	57,425	57,425	57,425	57,425
	State Tree Growth	35	14,047	14,171	(124)	15,000	953	6.78%	15,000	15,000	15,000	15,000
	State Veterans Exemption	35	800	764	36	750	(50)	-6.25%	750	750	750	750
	Vehicle Excise Tax	35	125,000	137,734	(12,734)	125,000	0	0.00%	125,000	125,000	125,000	125,000
	Boat Excise Tax	35	2,570	2,603	(33)	2,570	0	0.00%	2,570	2,570	2,570	2,570
	Boat Clerk Fees	35	348	188	160	200	(148)	-42.53%	200	200	200	200
	ATV Clerk Fees	35	174	174	0	165	(9)	-5.17%	165	165	165	165
	Snowmobile Clerk Fees	35	2,200	250	1,950	275	(1,925)	-87.50%	275	275	275	275
	Vehicle Agent Fees	35	2,700	2,860	(160)	2,700	0	0.00%	2,700	2,700	2,700	2,700
	Hunting & Fishing Fees	35	340	428	(88)	350	10	2.94%	350	350	350	350
	Room Rent Fees	35	500	443	58	450	(50)	-10.00%	450	450	450	450
	Rent-Water Department	35	2,544	2,544	0	2,544	0	0.00%	2,544	2,544	2,544	2,544
	Clerk Fees	35	2,700	1,490	1,210	1,550	(1,150)	-42.59%	1,550	1,550	1,550	1,550
	Plumbing Permits	35	750	1,380	(630)	950	200	26.67%	950	950	950	950
	Bear Permits	35	1,040	1,040	0	1,040	0	0.00%	1,040	1,040	1,040	1,040
	Lien Costs	35	6,360	17,695	(11,335)	10,000	3,640	57.23%	10,000	10,000	10,000	10,000
	Foreclosure Income	35	1,000	1,717	(717)	1,350	350	35.00%	1,350	1,350	1,350	1,350
	Animal Control	35	300	208	92	200	(100)	-33.33%	200	200	200	200
	Animal Control Late Fees	35	166	150	16	150	(16)	-9.64%	150	150	150	150
	Interest-Tax	35	10,980	16,475	(5,495)	13,000	2,020	18.40%	13,000	13,000	13,000	13,000
	Interest-Revenue(s)	35	880	701	179	700	(180)	-20.45%	700	700	700	700
	Fire Department Revenues	35	15,000	5,958	9,042	6,000	(9,000)	-60.00%	6,000	6,000	6,000	6,000
	Cemetery Lots	35	200	0	200	100	(100)	-50.00%	100	100	100	100
	Camp Lot Leases	35	2,400	2,400	0	2,400	0	0.00%	2,400	2,400	2,400	2,400
	Ambulance Revenues	35	50,000	63,936	(13,936)	57,000	7,000	14.00%	57,000	57,000	57,000	57,000
	General Govt. Revenues	35	2,000	7,199	(5,199)	3,500	1,500	75.00%	3,500	3,500	3,500	3,500
	Planning Board Revenues	35	0	689	(689)	750	750	100.00%	750	750	750	750
	Education Carry Fwd	35	0	0	0	12,015	12,015	100.00%	12,015	12,015	12,015	12,015
	Sub-total:	35	327,449	365,940	(38,491)	341,702	14,253	4.35%	341,702	341,702	341,702	341,702
2015 Municipal Revenues for Tax Reduction:			327,449	365,940	(38,491)	341,702	14,253	4.35%	341,702	341,702	341,702	341,702
Projection Only												

2015 TOWN OF ISLAND FALLS TOWN MEETING WARRANT

TOWN OF ISLAND FALLS
68 HOULTON ROAD, ISLAND FALLS, ME 04747

Town of Island Falls, County of Aroostook,

To: Robert Dunphy, a resident of the Town of Island Falls,
in the County of Aroostook, and State of Maine:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Island Falls, qualified to vote in Town affairs, to assemble at the Island Falls Municipal Building, on **Thursday the Nineteenth day of March, 2015 A.D. at nine forty-five in the morning to act upon Article 1 and by secret ballot on Articles 2A, 2B, 2C, 2D, 2E, 2F, 2G as set out below; the polling hours therefore to be from ten o'clock in the forenoon until eight o'clock in the evening.** The Registrar of Voters hereby gives notice that she will be in session at the Town Office on said Nineteenth day of March for the purpose of correcting the list of voters and hearing applications for the right to vote.

ARTICLE 1

To elect by written ballot a Moderator to preside at said meeting.

ARTICLE 2A

To elect by secret ballot: Two Selectmen and Overseers of the Poor, for a three-year term to end on March 31, 2018.

Note: The following articles are based upon careful analysis by the Selectmen, Budget Committee, and Town Manager.

Article 2B

To see if the Town will vote to authorize the selectmen to enter into negotiations with the Hinch/Ahern Heirs to partition approximately 9500 acres of lands owned jointly,

in-common, and undivided, commonly referred to as the 75/25 lands.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 2C

To see if the Town will vote to authorize the selectmen to negotiate terms and accept an offer of \$700,000 (Seven Hundred Thousand Dollars) for 75 acres of land on Map 22 Lot 23. [Covenants will apply, including: no commercial sub-division, no placement of land in tree growth, or commercial harvesting. An easement for access to be granted. Land and any development to be taxable. Proceeds from the sale to be placed in a Foundation Account with interest only to be available for tax relief.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 2D

To see if the Town will authorize the Municipal Officers' Order of Discontinuance of a portion of Old Patten Road (formerly U.S. Route 159) beginning at the Bog Brook Road intersection for a distance of 2,988' beginning at the juncture Y of Bog Brook Road and Old Patten Road/Old Route 159 to the eastern boundary corner of Lot 8/western boundary corner of Lot 5 where it abuts Old Patten Road and filed with the Town Clerk; and to appropriate the sum of \$0 to pay damages as stated in the aforementioned order. Map 21-Lot 5, Lot 8-James W. Sewall Company, April 1, 2014

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 2E

To see if the Town will Authorize the Municipal Officers' Order of Discontinuance of a portion of the Jacob Shur Road for a distance of 3,884' beginning at the Bog Brook Road intersection and ending at the Alder Brook Bridge dated and filed with the Town Clerk; and to appropriate from surplus the sum of \$0 to pay damages as stated in the aforementioned Order.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 2F

To see if the Town, pursuant to 23 M.R.S.A. §3025, will accept the dedication of William Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of William Street extending from the northerly boundary of the Houlton Road to the Northerly boundary of Fairfield Street as described on a survey drafted by Brian D. Stewart, Professional Land Surveyor, dated June 1, 2001, and recorded in Plan Book 42, Page 122A, at the Southern Aroostook County Registry of Deeds in Houlton, Maine." And to accept and establish a town way by public use.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 2G

To see if the Town, pursuant to 23 M.R.S.A. §3025, will accept the dedication of Fairfield Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of Fairfield Street extending easterly from the easterly boundary of David Street, to the easterly boundary of William Street; according to the 1894 E.H. Drury plan, a copy of which is recorded in Plan Book 5, Page 57 at the Southern Aroostook County Registry of Deeds in Houlton, Maine." And to accept and establish a Town way by public use.

Selectmen Recommend: YES

Budget Committee Recommends: YES

AND, to notify and warn the Inhabitants to meet at the Island Falls Municipal Building in said town on **Saturday, the Twenty-first day of March, 2015 A.D., at One o'clock in the afternoon,** then and there to act on Articles 3 through 41 as set out below, to wit:

ARTICLE 3

To see if the Town will vote to instruct the Selectmen to appoint/confirm all other Town Officers, including Road Commissioners, Health Officer, Registrar of Voters, Civil Defense Director, Code Enforcement Officer, Animal Control

Officer, Plumbing Inspector, Fire Chief, Ambulance Director and any required Board, Committee or other Officers.

ARTICLE 4

To see what sum the Town will vote to raise and appropriate for Administration, Planning Board, Health Officer, Contractual Services and Assessing Building Values for 2015
2014 appropriated: \$169,440.00 expended: \$165,509.00:

Request: \$166,845.00

Selectmen Recommend: \$166,845.00

Budget Committee Recommends: \$166,845.00

ARTICLE 5

To see what sum the Town will vote to raise and appropriate for Town Office Operation, Town Hall, and Town Hall maintenance for 2015:

2014 appropriated: \$82,430.00 expended: \$80,770.00

Request: \$62,170.00

Selectmen Recommend: \$62,170.00

Budget Committee Recommends: \$62,170.00

ARTICLE 6

To see what sum the Town will vote to raise and appropriate for Insurances for 2015:

2014 appropriated: \$62,113.00 expended: \$36,279.00

Request: \$41,375.00

Selectmen Recommend: \$41,375.00

Budget Committee Recommends: \$41,375.00

ARTICLE 7

To see what sum the Town will vote to raise and appropriate for Tax Equalization for 2015:

2014 appropriated: \$2,500.00 expended: \$0.00

Request: \$2,500.00

Selectmen recommend: \$2,500.00

Budget Committee Recommends: \$2,500.00

ARTICLE 8

To see what sum the Town will vote to raise and appropriate for Legal Services for 2015:

2014 appropriated: \$4,500.00 expended: \$4,500.00

Request: \$9,500.00

Selectmen Recommend: \$9,500.00

Budget Committee Recommends: \$9,500.00

ARTICLE 9

To see what sum the Town will vote to raise and appropriate for the Fire Department for 2015:

2014 appropriated: \$60,411.00 expended: \$46,796.00

Request: \$59,490.00

Selectmen Recommend: \$59,490.00

Budget Committee Recommends: \$59,490.00

ARTICLE 10

To see what sum the Town will vote to raise and appropriate for the Island Falls Ambulance Service for 2015:

2014 appropriated: \$126,270.00 expended: \$114,566.00

Request: \$125,632.00

Selectmen Recommend: \$125,632.00

Budget Committee Recommends: \$125,632.00

ARTICLE 11

To see what sum the Town will vote to raise and appropriate for Hydrant Rental for Fire Protection for 2015:

2014 appropriated: \$60,000.00 expended: \$60,000.00

Request: \$60,000.00

Selectmen Recommend: \$60,000.00

Budget Committee Recommends: \$60,000.00

ARTICLE 12

To see what sum the Town will vote to raise and appropriate for Street Lights, Street Flags, Memorial Cemetery Flags and Holiday Street Lights:

2014 appropriated 15,250.00 expended: \$13,520.00

Request: \$16,258.00

Selectmen Recommend: \$16,258.00

Budget Committee Recommends: \$16,258.00

ARTICLE 13

To see what sum the Town will vote to raise and appropriate for Public Works, to include all road maintenance of Town Streets, building and grounds maintenance, and cemetery maintenance for 2015:

2014 appropriated: \$121,200.00 expended: \$121,200.00

Request: \$178,811.00

Selectmen Recommend: \$178,811.00

Budget Committee Recommends: \$178,811.00

(This is a new article to consolidate all maintenance under the title of Public Works.)

ARTICLE 14

To see what sum the Town will vote to raise and appropriate for Health and Sanitation, including assessment for NKVSWD for 2015:

2014 appropriated: \$30,284.00 expended: \$29,653.00

Request: \$30,284.00

Selectmen Recommend: \$25,834.00

Budget Committee Recommends: \$25,834.00

ARTICLE 15

To see what sum the Town will vote to raise and appropriate for General Assistance for 2015:

2014 appropriated: \$2,500.00 expended: \$1046.00

Request: \$2,500.00

Selectmen Recommend: \$2,500.00

Budget Recommend: \$2,500.00

ARTICLE 16

To see what sum the Town will vote to raise and appropriate for the Recreation Department for 2015:

2014 appropriated: \$16,148.00 expended: \$9,119.00

Request: \$14,998.00

Selectmen Recommend: \$14,998.00

Budget Committee: \$14,998.00

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the care of the cemeteries for 2015:

2014 appropriated: \$9,100.00 expended: \$8910.00

Request: 0

Selectmen Recommend: \$0

Budget Committee Recommends: \$0

(The care of the cemetery is contained in Article 13)

ARTICLE 18

To see if the Town will authorize payment on debt service for 2015. (Sand/Salt Shed Loan payment #4 and lease-to-own equipment \$27,723.00)

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 19

To see what sum the Town will vote to raise and appropriate for Katahdin Public Library for 2015:

2014 appropriated: \$10,000.00 expended: \$10,000.00

Request: \$10,000.00

Selectmen Recommend: \$10,000.00

Budget Committee Recommends: \$10,000.00

ARTICLE 20

To see what sum the Town will vote to raise and appropriate for unclassified donations for 2015: 501(c) (3) Island Falls Historical Society:

2014 appropriated: \$2,000.00 expended: \$2,000.00

Request: \$1,500.00

Selectmen Recommend: \$1,500.00

Budget Committee Recommends: \$1,500.00

ARTICLE 21

To see what sum the Town will vote to raise and appropriate for Capital Outlay: Fire Station Building Reserve (\$2,500); Fire Truck Reserve (\$7,500); Ambulance Reserve (\$5,000); Capital Reserve (\$15,000); Demolition Reserve (\$2,000) for 2015:

2014 appropriated: \$30,000.00 expended: \$30,000.00

Request: \$32,000.00
Selectmen Recommend: \$32,000.00
Budget Committee Recommends: \$32,000.00

ARTICLE 22

To see what sum the Town will vote to raise and appropriate for Tax abatements granted for 2015:

2014 appropriated: \$5,000.00 expended: \$4,498.00

Requested: \$5,000.00
Selectmen Recommend: \$5,000.00
Budget Committee Recommends: \$5,000.00

ARTICLE 23

To see if the Town will vote to turn over the amount of money received from the State Registration of Snowmobiles this fiscal year, to the Big Valley Snow Club for the purpose of building trails and bridges, and maintaining and grooming snowmobile trails within the Town, to be open to the public at all times, and to authorize the Selectmen to enter into an agreement with the club, under such terms and conditions as the Selectmen may deem advisable for that purpose.

Selectmen Recommend: YES
Budget Committee Recommends: YES

ARTICLE 24

To see if the Town will vote to increase the property tax levy limit established for the Town of Island Falls by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Selectmen Recommend: YES
Budget Committee Recommends: Yes

ARTICLE 25

To see if the Town will authorize the Selectmen on behalf of the town to dispose of tax acquired property, in any manner in which the Selectmen deem to be in the best interest of the Town, and to execute quitclaim deeds for

Request:	\$32,000.00	
Selectmen Recommend:		\$32,000.00
Budget Committee Recommends:		\$32,000.00

ARTICLE 22

To see what sum the Town will vote to raise and appropriate for Tax abatements granted for 2015:

2014 appropriated: \$5,000.00 expended: \$4,498.00

Requested:	\$5,000.00	
Selectmen Recommend:		\$5,000.00
Budget Committee Recommends:		\$5,000.00

ARTICLE 23

To see if the Town will vote to turn over the amount of money received from the State Registration of Snowmobiles this fiscal year, to the Big Valley Snow Club for the purpose of building trails and bridges, and maintaining and grooming snowmobile trails within the Town, to be open to the public at all times, and to authorize the Selectmen to enter into an agreement with the club, under such terms and conditions as the Selectmen may deem advisable for that purpose.

Selectmen Recommend:	YES
Budget Committee Recommends:	YES

ARTICLE 24

To see if the Town will vote to increase the property tax levy limit established for the Town of Island Falls by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Selectmen Recommend:	YES
Budget Committee Recommends:	Yes

ARTICLE 25

To see if the Town will authorize the Selectmen on behalf of the town to dispose of tax acquired property, in any manner in which the Selectmen deem to be in the best interest of the Town, and to execute quitclaim deeds for

such property such as real estate, unless sold to original owners; 2. To keep any tax acquired property or portion thereof for the use of the Town when they deem it to be in the Town's best interests; and 3. To continue to lease town owned property (camp lots) as they deem it to be in the Town's best interest and on such terms as they deem advisable in consultation with the lessees. For sales of property, notice will be posted at least ten days in advance in two or more conspicuous places with the sale price being not less than the town records show against said real estate, except when it is in the best interest of the Town to sell the property for less than the amount owed, due to the state of the disrepair or dangerousness of the building(s).

Selectmen Recommend: YES

Budget Committee Recommend: YES

ARTICLE 26

To see if the Town will vote to ratify and confirm action taken by the Selectmen on unexpended balances and overdrafts to Surplus as shown.

Selectmen Recommend: Yes

Budget Committee Recommends: YES

ARTICLE 27

To see if the Town will vote to approve a Community Development Program and Community Development Block Grant Application, to submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the Selectmen to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to expend such funds to implement such program.

Selectman Recommend: YES

Budget Committee Recommends: YES

ARTICLE 28

To see if the Town will vote to approve a Septic System Grant Application, and if said program is approved, to authorize the municipal officers to accept said funds, to make such assurances, assume such responsibilities, and

such property such as real estate, unless sold to original owners; 2. To keep any tax acquired property or portion thereof for the use of the Town when they deem it to be in the Town's best interests; and 3. To continue to lease town owned property (camp lots) as they deem it to be in the Town's best interest and on such terms as they deem advisable in consultation with the lessees. For sales of property, notice will be posted at least ten days in advance in two or more conspicuous places with the sale price being not less than the town records show against said real estate, except when it is in the best interest of the Town to sell the property for less than the amount owed, due to the state of the disrepair or dangerousness of the building(s).

Selectmen Recommend: YES

Budget Committee Recommend: YES

ARTICLE 26

To see if the Town will vote to ratify and confirm action taken by the Selectmen on unexpended balances and overdrafts to Surplus as shown.

Selectmen Recommend: Yes

Budget Committee Recommends: YES

ARTICLE 27

To see if the Town will vote to approve a Community Development Program and Community Development Block Grant Application, to submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the Selectmen to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to expend such funds to implement such program.

Selectman Recommend: YES

Budget Committee Recommends: YES

ARTICLE 28

To see if the Town will vote to approve a Septic System Grant Application, and if said program is approved, to authorize the municipal officers to accept said funds, to make such assurances, assume such responsibilities, and

exercise such authority as is necessary and reasonable to expend such funds to implement such program.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 29

To see if the Town will vote to authorize the Tax Collector/Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506. Interest will not be paid on prepayments.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 30

To see if the Town will vote to authorize the Selectmen to use the monies received from the State of Maine Education Department to reduce the school assessment on the 2015 Tax Commitment.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 31

To see what sum of money the Town will vote to authorize the Selectmen to appropriate from un-appropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that may occur during fiscal year 2015.

2014 appropriated: \$25,000.00 expended: \$0.00

Selectmen Recommend: \$25,000.00

Budget Committee Recommends: \$25,000.00.

ARTICLE 32

To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2015 annual budget during the period from January 1, 2016 to the 2016 annual Town Meeting in March.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 33

To see if the Town will vote to charge interest on all unpaid taxes at 7.00% to begin November 1, 2015. All payments received will be applied to oldest debt first.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 34

To see if the Town will vote to authorize the Selectmen and Treasurer to procure a temporary loan or loans within the 2015 taxable year in anticipation of taxes for the purpose of paying obligations of the Town; such loan or loans to be paid during said taxable year.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 35

To see if the town will vote to accept State Funds received for the ensuing year for Municipal Revenue Sharing, Local Road Assistance, State Aid to Education, Snowmobile Registration Money, Tree Growth Reimbursement, Veteran Exemption Reimbursement, BETE Reimbursement, Homestead Exemption Reimbursement and State/Federal Grants or Other Funds and approve expenditure for their designated purposes. (Explanation: If these funds are not appropriated, it lapses into surplus and is unavailable for expenditure without further action by the voters).

Selectmen Recommend: YES

Budget Committee Recommend: YES

ARTICLE 36

To see if the town will authorize the Selectmen to seek and accept grants for the benefit of the town and to expend such funds for the purposes issued.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 37

To see if the Town will authorize the Selectmen to sell non-contiguous pieces of Town property of 10 acres or less that have no commercial value to the town, for a sum equal to or greater than its tax assessed value, so that the land will then be on the tax rolls. All monies realized from such sales to be placed in a Roads Maintenance Reserve or in any other reserve account as deemed appropriate by the Selectmen. (Such property as the triangular piece of land between Rt. 2 and old Rt. 2.)

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 38

To see if the Town will authorize the Selectmen to sell or dispose of obsolete or surplus town equipment, material, and/or commodities on such terms and conditions as they deem advisable.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 39

To see if the town will authorize the Selectmen to set the necessary fees for town business.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 40

To see if the Town will vote, pursuant to 23 M.R.S.A. §2,953, that orders of the Selectmen with respect to the closing of roads to winter maintenance shall be a final determination.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 41

To see if the Town will allow Selectmen to issue deeds to correct boundary issues between Town land and abutters.

Selectmen Recommend: YES

Budget Committee Recommends: YES

2015 TOWN OF ISLAND FALLS TOWN MEETING REFERENDUM INFORMATION

SAMPLE

SAMPLE

MUNICIPAL SECRET BALLOT
STATE OF MAINE

Municipal Referendum for the Town of Island Falls
March 19, 2015

Instructions: Vote "yes" or "no" by making a cross (x) or a check mark (✓) in the square of your choice at the left of the article.

Article 2B:

Do you authorize the Selectmen to enter into negotiations with the Hinch/Ahern Heirs to partition approximately 9,500 acres of lands owned jointly, in-common, and undivided, commonly referred to as the 75/25 lands?

- ☐ Yes
☐ No

Article 2C:

Do you authorize the Selectmen to negotiate terms and accept an offer of \$700,000 (Seven Hundred Thousand Dollars) for 75 acres of land on Map 22, Lot 23?

- ☐ Yes
☐ No

Article 2D:

Do you authorize the Municipal Officers' Order of Discontinuance of a portion of the Old Patten Road (formerly U.S. Route 159) beginning at the Bog Brook Road intersection for a distance of 2,988' beginning at the juncture Y of Bog Brook Road and Old Patten Road/old Route 159 to the eastern boundary corner of lot 8/western boundary corner of Lot 5 where it abuts Old Patten Road, dated and filed with the Town Clerk; and to appropriate from surplus the sum of \$0 to pay damages as stated in the aforementioned Order? "Map 21 – Lot 5, Lot 8 – James W. Sewall Company, April 1, 2014"

- ☐ Yes
☐ No

Article 2E:

Do you authorize the Municipal Officers' Order of Discontinuance of a portion of the Jacob Shur Road for a distance of 3,884' beginning at Bog Brook Road and ending at the Alder Brook Bridge, dated and filed with the Town Clerk; and to appropriate from surplus the sum of \$0 to pay damages as stated in the aforementioned Order?

- ☐ Yes
☐ No

Article 2F:

Do you authorize, pursuant to 23 M.R.S.A. § 3025, to accept the dedication of William Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of William Street extending from the northerly boundary of the Houlton Road to the northerly boundary of Fairfield Street, as described on a survey drafted by Brian D. Stewart, Professional Land Surveyor, dated June 1, 2001, and recorded in Plan Book 42, Page 122A, at the Southern County Registry of Deeds in Houlton, Maine." and to accept and establish a town way by public use?

- ☐ Yes
☐ No

Article 2G:

Do you authorize, pursuant to 23 M.R.S.A. § 3025, to accept the dedication of Fairfield Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of Fairfield Street extending easterly from the easterly boundary of David Street, to the easterly boundary of William Street; according to the 1894 E.H. Drury plan, a copy of which is recorded in Plan Book 5, Page 57, at the Southern Aroostook County Registry of Deeds in Houlton, Maine." and to accept and establish a town way by public use?

- ☐ Yes
☐ No



MARCH 19, 2015 Referendum QUESTION SHEET

The **Town of Island Falls Board of Selectmen** voted unanimously to place questions on a referendum ballot for voters to consider on Thursday, March 19, 2015.

SAMPLE BALLOT LANGUAGE

Referendum Question 2B:

Do you authorize the Selectmen to enter into negotiations with the Hinch/Ahern Heirs to partition approximately 9,500 acres of land, owned jointly, in-common, and undivided, commonly referred to as the 75/25 lands?

YES

NO

Referendum Question 2C:

Do you authorize the Selectmen to negotiate terms and accept an offer of \$700,000 (Seven Hundred Thousand Dollars) for 75 acres of land on map 22, lot 23?

YES

NO

Referendum Question 2D:

Do you authorize the Municipal Officers' Order of Discontinuance of a portion of the Old Patten Road (formerly U.S. Route 159) beginning at the Bog Brook Road intersection for a distance of 2,988' beginning at the juncture Y of Bog Brook Road and Old Patten Road/old Route 159 to the eastern boundary corner of lot 8/western boundary corner of Lot 5 where it abuts Old Patten Road, dated and filed with the Town Clerk; and to appropriate from surplus the sum of \$0 to pay damages as stated in the aforementioned Order? "Map 21 – Lot 5, Lot 8 – James W. Sewall Company, April 1, 2014"

YES

NO

Referendum Question 2E:

Do you authorize the Municipal Officers' Order of Discontinuance of a portion of the Jacob Shur Road for a distance of 3,884' beginning at Bog Brook Road and ending at the Alder Brook Bridge, dated and filed with the Town Clerk; and to appropriate from surplus the sum of \$0 to pay damages as stated in the aforementioned Order?

YES

NO

Referendum Question 2F:

Do you authorize, pursuant to 23 M.R.S.A. § 3025, to accept the dedication of William Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of William Street extending from the northerly boundary of the Houlton Road to the northerly boundary of Fairfield Street, as described on a survey drafted by Brian D. Stewart, Professional Land Surveyor, dated June 1, 2001, and recorded in Plan Book 42, Page 122A, at the Southern County Registry of Deeds in Houlton, Maine." and to accept and establish a town way by public use?

YES

NO

Referendum Question 2G:

Do you authorize, pursuant to 23 M.R.S.A. § 3025, to accept the dedication of Fairfield Street made by Mr. Peter W. Connelly & Mrs. Cheryl Sewall Connelly in fee simple, in a strip of land bounded and described as follows: "That portion of Fairfield Street extending easterly from the easterly boundary of David Street, to the easterly boundary of William Street; according to the 1894 E.H. Drury plan, a copy of which is recorded in Plan Book 5, Page 57, at the Southern Aroostook County Registry of Deeds in Houlton, Maine." and to accept and establish a town way by public use?

YES

NO

Understanding the Referendum Vote:

Question 2B:

The question asks for “authority” to enter into negotiations in order to partition from a private party(Hinch/Ahern Heirs) who owns approximately 9,500 acres, plus or minus, of land in-common and undivided with the Town of Island Falls. Upon completion of the negotiation, the Selectmen will ask the Town to accept the terms negotiated in order to separate from this unusual partnership. The partnership currently has proved to be time consuming, tricky, and altogether inefficient for both parties. In separating from the Hinch Heirs, the Town of Island Falls will own 100% of the negotiated lands and the Hinch Heirs will own 100% of their own lands. The Selectmen will use a professional to assist in the partition process. Monies will be used from reserves, which have been allocated from Forestry Revenues. The general intent is that No property taxes will be appropriated for this process because of monies already allocated from other generated revenues.

Question 2C:

The question asks for “authority” to accept an unsolicited cash purchase offer of \$700,000 dollars, for 75 acres of joint owned land on map 22, lot 23. This parcel includes approximately 1,500 feet of frontage to Pleasant Pond (or 7 building lots per the Shore land Zoning Ordinance). This is an offer of roughly \$9,333 per acre of land. Currently the town receives approximately \$214 annually in tax revenue from the private party joint owner. This land is currently in the State’s tree growth program-this land has also been harvested recently. The purchase will remove this land from this program and create a new tax revenue of approximately \$4,200 for unimproved land. It is also estimated that upon completion of this sale, one large home and two smaller but large homes will also be built. This would increase the tax revenues for the town. It has been estimated that the town will realize an additional \$29,000 to \$65,000 in property tax and interest revenues from this sale, not including the land taxes.

The net monies realized from the sale of this property will be placed with covenants, into an interest bearing trust type fund, and the funds will be separate of the general fund. Interest gained from investing this money will be used to reduce the burden of property taxes each year.

Question 2D:

The question asks for “authority” to discontinue a portion of the Old Patten Road beginning at the Y of Bog Brook Road to the eastern boundary corner of lot 8. This discontinuance will run approximately 2,988 feet. The discontinuance will permanently reduce the cost of winter and summer maintenance and the larger cost of repairs to the bridge that is part of this discontinuance.

Question 2E:

The question asks for “authority” to discontinue a portion of the Jacob Shur Road beginning at Bog Brook Road to the end of the Alder Brook Bridge. This discontinuance will run approximately 3,884 feet.

Question 2F:

The question asks for “authority” to accept William Street as a gift, from Mr. Peter and Mrs. Cheryl Connelly. The road has been used by the public and it has been maintained by the Town for several years. Recently, however, this land has been found to still belong to Mr. and Mrs. Connelly. In conducting records research, there has been no success in finding that this piece was ever given to the town. If approved, this change will mostly be a paper change and not have any effect on the town operationally.

Question 2G:

The question asks for “authority” to accept Fairfield Street as a gift, from Mr. Peter and Mrs. Cheryl Connelly. The road has been used by the public and it has been maintained by the Town for several years. Recently, however, this land has been found to still belong to Mr. and Mrs. Connelly. In conducting records research, there has been no success in finding that this piece was ever given to the town. If approved, this change will mostly be a paper change and not have any effect on the town operationally.